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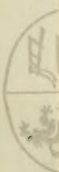
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STATE OF NEW JERSEY.

Report of the Commissioners

APPOINTED IN COMPLIANCE WITH THE PROVISIONS OF

AN ACT

ENTITLED

AN ACT TO PROVIDE FOR A COMMISSION TO REVISE

AND

CONSOLIDATE THE GENERAL STATUTES OF THIS STATE,

RELATING TO

Villages, Towns, and Townships.

APPROVED MARCH 9th, 1891.



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1892.

REPORT OF THE COMMISSION.

To the Senate and General Assembly of the State of New Jersey :

At the last session of the Legislature the following Act was passed :

“ An Act to provide for a Commission to revise and consolidate the General Statutes of this State relating to Villages, Towns and Townships.

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That the Governor shall appoint three competent persons commissioners to revise, simplify, arrange and consolidate all the general statutes of this State applying and relating to villages, towns and townships which shall be in force at the time such commissioners shall make their final report.

2. And be it enacted, That the said commissioners shall lay a printed copy of the said general statutes so revised and consolidated by them, before the Legislature at its next session, that the same may be re-enacted, if the Legislature shall so determine; and at the same time they shall suggest to the Legislature such contradictions, omissions and imperfections as may appear in the original text of the said acts and the mode in which they shall have reconciled, supplied and amended the same; and they may also designate such acts or parts of acts as, in their judgment, ought to be repealed, with their reasons for advising such repeal; and may also recommend the passage of such new acts or parts of acts as, in their judgment, may appear necessary or expedient, either in lieu of or in addition to any of the acts so revised and consolidated.

3. And be it enacted, That the said commissioners shall have authority to employ such legal and clerical assistance as they may deem necessary in the prosecution of their work, and on the completion of their labors they shall receive such compensation as the Governor, Comptroller and Treasurer of the State shall deem just and proper, which shall be paid by the Treasurer on the warrant of the Comptroller, together with such necessary expense as they may have incurred in carrying out the provisions of this act.

4. And be it enacted, That in case any of the said commissioners so appointed shall refuse to act or shall die, resign or

remove from the State before the completion of the duties assigned to the said commissioners, it shall be the duty of the Governor, or person administering the government, to appoint a suitable person or persons of this State to fill the vacancy thereby occasioned.

5. And be it enacted, That the commissioners appointed under this act shall have no power to revise, consolidate or simplify any acts or parts of acts in terms applying only to particular villages, towns or townships.

6. And be it enacted, That this act shall take effect immediately.

Approved March 9, 1891."

In compliance with the provisions of the foregoing act, the Governor, on the twentieth day of March, eighteen hundred and ninety-one, appointed and duly commissioned the subscribers, who on the second day of June, eighteen hundred and ninety-one, organized at Trenton, where a room was furnished them, in which the task assigned has, almost without interruption, been carefully considered and the work growing out of it diligently carried on.

An examination of the act recited will show that the duty of the commissioners is five fold.

First.—"To revise, simplify, arrange and consolidate all the general statutes of the State applying and relating to villages, towns and townships."

Second.—"To "lay a printed copy of the said general statutes so revised and consolidated by them before the Legislature."

Third.—"To "suggest to the Legislature such contradictions, omissions and imperfections as may appear in the original text of the said acts, and the mode in which they shall have reconciled, supplied and amended the same."

Fourth.—"May also designate such acts or parts of acts as, in their judgment, ought to be repealed, with their reasons for advising such repeal."

Fifth.—"And may also recommend the passage of such new

acts or parts of acts as, in their judgment, may appear necessary or expedient, either in lieu of or in addition to any of the acts so revised or consolidated."

The only inhibition is, that the commissioners "shall have no power to revise, consolidate or simplify any acts or parts of acts in terms applying to particular villages, towns or townships" Even with this restriction the field of labor is a broad one, and replete with obstacles.

The first difficulty experienced, and which is the most serious entanglement in the existing legislation relating to townships, is the promiscuous use of the words "townships," "incorporated townships," "towns," "villages," "municipal corporations" and "municipalities," with the addendum of a classification of "townships," "incorporated townships," "towns," "villages," "municipal corporations" and "municipalities" in classified counties, or counties having a specified population, disturbed by an additional classification of municipalities having a population more or less than a certain number. "Townships" and "incorporated townships" are expressions used indiscriminately. An act relates to "townships," and a supplement recites "incorporated townships," and *vice versa*. This discrepancy we have concluded to reconcile by assuming that the terms thus defining the two are intended to be synonymous, and therefore we have placed statutes relating to "townships" and "incorporated townships" in the same category.

The fact also exists that although there is in force an act entitled "An act providing for the formation and government of towns," approved April 24, 1888, P. L. 1888, p. 488, and an act entitled "An act for the formation and government of villages," approved February 23, 1891, P. L. 1891, p. 23, not a single municipality contemplated by either of those acts exists in the State; hence we conclude that all statutes dealing with townships, incorporated townships and other municipalities conjointly with towns and villages are applicable to townships only, except as they may apply to towns and villages existing under and by virtue of special charters or laws enacted prior to the twenty-eighth day of September, eighteen hundred

and seventy-five, when the amended State constitution was adopted, and that legislators, when statutes applying in terms to "town, village, township or other municipality" were enacted, had in mind the purpose to make the scope of legislation broad enough to apply to each and every class of municipalities named in the act under which this commission is operating. Although we are unanimous in the opinion that acts limited in application to townships in counties having a certain population, and to townships having a certain population are not only unconstitutional, but pernicious, we have considered them with the purpose of finding a place for them as far as we reasonably and practicably can, because it is evident that to disturb the legislation applying to and intended to apply to the groups in the various classes will seriously unsettle vested rights, powers, privileges and obligations.

Our work thus far has been confined to statutes relating to *townships*, and so large a number of the same statutes relates to *villages, towns and municipalities*, that upon the completion of the work upon the plan adopted, it will be comparatively an easy task to codify the latter classes.

In pursuing our duties, as we understand them, we have, with the object of securing system, adopted the following order and plan of arrangement of the various subjects which at this time appear in our statutes, and comprise the subject matter of legislation relating to townships, adhering as closely as possible to the existing scheme of township government :

1. The inhabitants of the townships in this State constituted a body corporate.
2. Process against township—how served.

OF TOWN MEETINGS OR TOWNSHIP ELECTIONS.

3. When held.
4. Where held.
5. Qualification of electors.
6. Mode of voting at town meetings or township elections.
7. Time or hour of opening and closing polls.
8. How board of election to be constituted.
9. What officers to be elected, and their tenure of office.

10. Qualification of township officers.
11. The mode of qualifying.
12. Disposition of the evidences of qualification.
13. What constitutes a vacancy in office.
14. How vacancies to be filled.
15. Organization of the township committee.
16. Township committee to appoint township treasurer.
17. The duties and powers of the respective township officers.
18. Fees of the respective township officers.
19. To what penalties the respective township officers are liable.
20. Special town meetings, or township elections, when and for what purposes to be held, and what notice to be given of the same.
21. Electors to vote for, grant and raise money, and for what purposes.
22. Other subject matter of town meetings or township elections.

PUBLIC IMPROVEMENTS.

23. Roads and streets.
24. Sidewalks, crosswalks and pavements.
25. Lighting of roads and streets.
26. Sewerage and drainage.
27. Water supply.
28. Fire departments.
29. Public buildings.
30. Free public libraries.
31. Boards of health.

INDEBTEDNESS.

32. How judgments against townships to be satisfied.
33. For what purpose bonds may be issued and how issued.

TAXES.

34. For what purposes and how levied.
35. Poll tax.

36. Adjustment of past due taxes and interest upon the same.

37. Upon what, for what period of time, and how past due taxes are made a lien.

SINKING FUND

38. How created.

39. Commissioners of.

40. Miscellaneous provisions.

We have compiled all (as we believe) acts and parts of acts relating to the foregoing subjects and find that the total is seventeen hundred and fifteen, involving thirteen hundred and fifteen enactments; these have been compared, and the "contradictions, omissions and imperfections" noted, and in order that "contradictions, omissions and imperfections" may be more easily detected we have set out so much of the original text of the several acts and parts of acts as are necessary in our judgment to make plain such "contradictions, omissions and imperfections," supplemented by changes and suggestions of changes, followed by sections of such new act as to us appears necessary and expedient.

The Inhabitants of the Townships in this State Constituted a Body Corporate.

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1191, S. 1.

That the inhabitants of each of the several townships, precincts and wards of this State, hereinafter mentioned, be and they are hereby continued a body politic and corporate in law, as heretofore constituted and established, by the name of 'the inhabitants of the township of _____ in the county of _____."

(as the case may be, etc.)

The section above quoted enumerates the several townships of the State, and applies to 'precincts and wards of this State.'

We deem it unnecessary to enumerate them because the territory included in the several townships is clearly defined by the several acts by which they were created, and we know of no reason why the phrase "precincts and wards of this State" should be embodied in an act to incorporate the inhabitants of townships; therefore for the above section we substitute:

Sec. 1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That the inhabitants of each of the several townships of this State, be and they are hereby continued a body politic and corporate in law, as heretofore constituted and established by the name of "The Inhabitants of the Township of _____, in the county of _____," ^{Townships Incorporated.} and that the boundaries of the several townships shall be and remain as heretofore, and hereafter may be established by law.

PROCESS AGAINST TOWNSHIP—HOW SERVED.

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1193, S. 2.

That when any suit shall be instituted against any township, a copy of the summons, precept or such other legal process as may be issued against the said townships, shall be left with the clerk thereof, thirty days at least before the session of the court to which the same shall be returnable."

In lieu of the above, because of the provisions of the act entitled "An act to regulate the practice of courts of law," Rev., p. 854, S. 41, and Phillipsburg ads., Raub, 8 Vr., 48, we substitute:

Sec. 2. And be it enacted, That when any suit shall be instituted against any township, a copy of the summons, precept or such other legal process as may be issued against the said township, shall be left with the clerk thereof, at least thirty days before the return day expressed in said process; and the said clerk shall forthwith give notice to each member of the township committee of the service upon him of such process. ^{Process—how served.}

TOWN MEETINGS, OR TOWNSHIP ELECTIONS—WHEN HELD.

"An act incorporating the inhabitants of townships,

designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1193, S. 4.

That the freeholders and inhabitants who are or shall be qualified by law to vote at town meetings, shall have full power, and they are hereby directed and required to assemble and hold town meetings in the respective townships in the counties of Burlington, Monmouth, Salem and Cumberland, on the second Tuesday in March, annually; in the respective townships in the county of Cape May on the first Tuesday of March annually; in the respective townships in the counties of Bergen, Essex, Somerset, Middlesex, Hunterdon, Morris, Passaic, Mercer and Hudson on the second Monday in April annually; in the respective townships in the counties of Gloucester, Atlantic and Camden on the second Wednesday in March annually; in the townships of Montague, Sandyston and Walpeck in the county of Sussex on the second Monday in March annually; in the remaining townships in the county of Sussex on the second Monday in April annually; in the township of Pahaquarry, in the county of Warren, on the second Monday in March annually, and in the remaining townships in the county of Warren on the second Monday in April annually, and that said town meetings shall be held at such places in the respective townships as the electors of such township may have directed and appointed or shall from time to time direct and appoint. [See Sec. 50.]”

“An act concerning townships and township officers.

Approved April 21, 1876.

P. L., 1876, p. 297, S. 1.

Rev., p. 1202, S. 50.

That after the first day of January, one thousand eight hundred and seventy-seven, all town meetings in the several towns and townships of this State, for the election of township officers, shall be held on the second Tuesday of March, in each and every year * * * .”

(Vide act amending, next following):

“An act to amend an act entitled ‘An act concerning townships and township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 8, 1877.

P. L., 1877, p. 67, S. 1.

Rev., p. 1202, S. 50.

That after the first day of January, one thousand eight hundred and seventy-seven, all town meetings, in the several towns and townships in this State, for the election of township officers, shall be held on the second Tuesday of March, in each and every year.”

Amended as follows: “Provided, however, that this section shall not apply to towns and townships in any county of this State where Chosen Freeholders are elected by assembly districts.”

“An act permitting townships of this State, whose times of elections are fixed by special acts, to alter said times of holding their township elections.

Approved February 26, 1878.

P. L., 1878, p. 31, S. 1.

S. Rev., p. 1082, S. 279.

That it shall and may be lawful for any township in this State, whose township elections are now held by any special act * * * * , to change the time of said election by and with the consent and direction of the township committee of said township, to the second Tuesday of March or the second Tuesday of April. * * * .”

“Supplement to an act concerning townships and township officers.

Approved March 14, 1882.

P. L., 1882, p. 96, S. 1.

S. R., p. 1035, S. 30.

The act to which this act is a supplement was approved April twenty-first, one thousand eight hundred and seventy-six (P. L., 1876, p. 297, and Rev., p. 1202, S. 50), and provides “that it shall and may be lawful for the board of chosen freeholders of any county in this State, whose township elections are held

pursuant to the provisions of P. L., 1876, p. 297, to change the time of holding township elections in and for such county, from the second Tuesday in March to the second Tuesday of April."

The existing legislation upon this subject substantially is that "all town meetings in the several towns and townships of this State, for the election of township officers, shall be held on the second Tuesday of March, in each and every year," except with the proviso in P. L., 1887, p. 67, S. 1., Rev., p. 1202, S. 50, which is, that the act approved April 21, 1876 P. L., 1876, p. 297, "shall not apply to towns and townships in any county of this State where chosen freeholders are elected by assembly districts." An examination of the act approved February 26, 1878 (P. L., 1878, p. 31, S. 1; S. Rev., p., 1082, S. 279), and the act approved March 14, 1882, P. L., 1882, p. 96, S. 1; S. Rev., p. 1035, S. 30, will show that in one instance the township committee of townships and in other the chosen freeholders of a county are authorized "to change the time of holding township elections * * * * , from the second Tuesday in March to the second Tuesday of April."

There should be uniformity in the time of holding town meetings or township elections, and it is therefore recommended that it shall be regulated as follows :

Sec. 3. And be it enacted, That the annual town meetings or township elections in the several townships of this State, for the election of township officers, shall be held on the second Tuesday of March in each and every year, except in those townships in counties in this State wherein chosen freeholders are now, or hereafter may be elected by assembly districts."

TOWN MEETINGS, OR TOWNSHIP ELECTIONS—WHERE HELD.

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1193, S. 4.

Town meetings shall be held at such places, in the respective townships, as the electors of such townships may have di-

rected and appointed, or shall from time to time direct and appoint." (See S. 50.)

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1200, S. 41.

And shall also upon the same ballot, vote * * * money necessary for township purposes, and for the places of holding the next annual town meetings," etc.

"An act to regulate elections.

Approved April 18, 1876.

P. L., 1876, p. 337.

Rev. p. 339, S. 17.

That when a township * * * contains more than six hundred voters, said township * * shall be divided into election districts so as not to contain more than six hundred voters in each district * * * * * and the township committee in the several townships are hereby required to set off said districts on or before the first day of August next, and file a description of the boundaries thereof, one copy in the County Clerk's office and one copy in the * * Township Clerk's office, * * * * * and in case it may be necessary hereafter to change the boundaries of such districts, such change shall be effected in the manner above prescribed."

"An act concerning townships and township officers,' approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 2, 1877.

P. L., 1877, p. 47.

Rev. p. 1204, S. 57.

That when any township in this State has been or may be hereafter divided into voting districts in accordance with the seventeenth and eighteenth (Rev., p. 339, S. S., 17 and 18) section of 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six, it

shall be lawful to hold the annual town meetings, and any special town meetings legally called in each election district so set off, etc.”

“Supplement to an act entitled An act to regulate elections, approved April eighteenth, one thousand eight hundred and seventy-six.

Approved March 25, 1881.

P. L., 1881, p. 253.

S. Rev., 252, S. 14.

Amends the foregoing (Sec. 17, Rev., p. 339) by adding, ‘and in case any error is made in fixing the boundary of any such election district, the township committee of any township * * * may at any time in their discretion, correct such error and change said boundary lines ; provided, however, that no election district shall contain more than six hundred voters.’ ”

“A further supplement to an act entitled ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,’ approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 24, 1884.

P. L., 1884, p. 249.

S. Rev., p. 1032, S. 18.

That in any township of this State where it has been the custom to designate at the annual town meetings the place of holding the next annual township meeting, that the place of holding said next annual township meeting shall be determined by ballot by designating the place upon the same ballot used in voting for the various township officers.”

(Is the same in effect as Revision, p. 1200, S.41.)

“Supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.

Approved April 28, 1885.

P. L., 1885, p. 296.

S. Rev., p. 273, S. 21.

That when any new election district or districts shall be set off, or the boundary lines of any existing district or districts shall be changed, or such districts readjusted * * * the township committee shall, without unnecessary delay, select the place where the first election shall be held thereafter in each of said districts, etc.

“Further supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 6, 1889.

P. L., 1889, p. 351, S. 1.

That whenever in a township not divided into wards or election districts, and containing but one polling place, it shall appear that two hundred or more voters in any one of such townships have to travel a distance of five miles or more to vote, that in every such case it shall be the duty of, and the township committee are required to forthwith establish an additional polling place in such section.”

“Supplement to an act entitled ‘Further supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six,’ approved May sixth, one thousand eight hundred and eighty-nine.

Approved April 8, 1890.

P. L., 1890, p. 240,

Amends that last above so as to read as follows :

That whenever, in a township not divided into wards, it shall appear that two hundred or more voters in any one section of such township have to travel a distance of four miles or more to vote, that in every such case the township committee may establish an additional polling place in such section, and that in townships containing more than five hundred voters at the last presidential election, and having but one polling place, and where some of the voters have to travel a distance of four miles or more to vote, it shall be the duty of, and the township committee are required, to forthwith establish an additional polling place in such township.”

“Supplement to the act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.’

Approved March 31, 1890.

P. L., 1890, p. 155.

That in any township of this State where there is a part of its inhabited territory separated from the mainland or other inhabited part thereof by at least three miles of bay and marsh, across which there is no road, it shall be the duty of the township committee to divide such township into at least two election precincts so that at least one such precinct shall be on each side of said bay and marsh.”

“A further supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 28, 1890.

P. L., 1890, p. 361, S. 46.

That it shall be the duty of the clerks of the several townships, cities and municipalities of the State, at least thirty days before any election to be held under the provisions of this act, to provide for and secure in each election district or voting precinct of their respective townships, cities and municipalities a suitable room in which to hold the election, and immediately upon procuring such room said township or other clerk shall notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located.”

“A supplement to the act entitled ‘A further supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six,’ which supplemental act was approved May twenty-eighth, one thousand eight hundred and ninety.

Approved March 23, 1891.

P. L., 1891, p. 225, S. 12.

That section fifty of said supplemental act, approved May twenty-eighth, one thousand eight hundred and ninety, be and

the same is hereby amended so that henceforth said section fifty shall be and read as follows, and not otherwise, to wit :

50. And be it enacted, That none of the provisions of this act from and including section twenty thereof, to and including section forty-nine thereof, shall in any manner apply to or affect any such municipality as by section twenty-four hereof is excepted from the operations and effect of sections twenty, twenty-one, twenty-two and twenty-three of this act ; and none of the provisions of this act from and including said section twenty to and including said section forty-nine shall apply to or affect said town meetings or township elections mentioned or referred to in section nineteen of this act, except as hereinafter in this or some subsequent section of this act provided for said town meetings or township elections ; it shall be the duty of the clerks of the several townships of the State at least twenty days before any town meeting to be held within their respective townships to provide and secure in each election district or voting precinct of their respective townships a suitable room in which to hold the town meetings, and immediately after procuring such room said township clerk shall notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located.

The act approved April 14, 1846, P. L., 1846, p. 15, Rev., p. 1193, S. 4, which refers to S. 50 and the act approved March 20, 1860, P. L., 1860, p. 670, Rev., p. 1200, S. 41, clearly intend that the electors of the several townships shall from time to time direct and appoint, by resolution or designation upon a majority of the ballots cast, the place of holding the next annual town meetings or township elections. Such designation refers only to the particular place in a particular township. That was followed by the act approved April 18, 1876, P. L., 1876, p. 337, Rev., p. 339, S. 17, the act approved March 2, 1877, P. L., 1877, p. 47, Rev., p. 1204, S. 57, and the various other enactments relating to the division of townships into election or polling districts, whereby it is apparent that with two exceptions, it is intended that in all townships in which election or polling districts have been created or are intended to be created, "it shall be lawful to hold the

annual town meetings and any special town meetings legally called, in each election district so set off."

The two exceptions referred to are the act approved May 6, 1889, P. L., 1889, p. 351, S. 1, as supplemented by the act approved April 8, 1890, P. L., 1890, p. 240, and the act approved March 31, 1890, P. L., 1890, p. 155.

The foregoing legislation upon this subject in substance requires that town meetings or township elections shall be held in the election or polling districts, which primarily means a township, and if a township has been divided into election districts then in election districts.

The designation of the polling place in each election district is regulated by the act approved May 28, 1890, P. L., 1890, p. 361, S. 46, and amended by the supplement thereto, approved March 23, 1891, P. L., 1891, p. 225, S. 12, which provide that "it shall be the duty of the clerks of the several townships * * * to provide and secure in each election district or voting precinct of their respective townships, a suitable room in which to hold the town meetings."

The statutes referred to lead us to the conclusion that all town meetings or township elections, whether general or special should be regulated by the provision following:

Sec. 4. And be it enacted, That all town meetings or township elections general or special shall be held at such place and in such room as may be designated and provided by the clerk of the respective townships; and in every case in which a township has been or hereafter may be divided into election districts the annual and special town meetings or township elections shall be held within the limits of such election or polling districts at such place and in such room as may be designated and provided by the clerk of the township in which such election or polling district may be located.

TOWN MEETINGS OR TOWN ELECTIONS—QUALIFICATIONS OF ELECTORS.

"An act incorporating the inhabitants of townships designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1193, S. 5.

That every person entitled to the right of suffrage under the constitution, who shall have resided five months in the township next preceding such town meeting, shall be entitled to vote at such meeting, and no other person." (See S. 31.)

"Supplement to an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,' approved April fourteen, one thousand eight hundred and forty-six.

Approved March 7, 1850.

P. L., 1850, p. 291, S. 1.

Rev., p. 1199, S. 31.

That every person entitled to the right of suffrage under the constitution, who shall have resided five months in the county next preceding such town meeting, and who actually resides in the township where he claims a vote, shall be entitled to vote at such meeting, and no other person."

"An act to regulate elections.

Approved April 18, 1876.

P. L., 1876, p. 163.

Rev., p. 338, S. 11, 12.

That every person possessing the qualifications required by the constitution, shall be entitled to vote in the township in which he actually resides, and not elsewhere; and every person who shall be so qualified to vote in such election in such township, shall at any time during the same, after proclamation shall have been made of the opening of the same, except during any period for which the board of election shall have adjourned, be at liberty to claim his right to vote therein in such township, and such person shall claim such right in person before such board, and on such claim being made, one of such board shall audibly and publicly announce the name of the claimant; and the ballot of such claimant shall remain in his own hand until such board shall have decided to receive the same.

"That if a person be challenged, as convicted of any crime which excludes him from the right of suffrage under the provisions of the constitution of this State, he shall not be required

to answer any questions in relation to such alleged conviction, nor shall any proof of such conviction be received, other than the duly authenticated record thereof, except such proof as may be necessary to establish his identity with the person named in such record, or may be adduced by him to rebut the evidence of identity produced on behalf of the challenge; but if any person so convicted shall vote at any such election, unless he shall have been pardoned or restored by law to the right of suffrage, he shall be deemed guilty of a misdemeanor, and on conviction thereof, shall be punished by fine not exceeding two hundred dollars, or imprisonment at hard labor not exceeding two years, or both."

"An act concerning the right of suffrage in this State.

Approved April 8, 1890.

P. L., 1890, p. 241.

That every citizen of this State entitled to vote at a general election for members of the legislature shall be entitled to vote at any election of municipal officers held in the city, town or other municipality where such citizens may reside.

"And be it enacted, That all acts or parts of acts inconsistent with the provisions of this act, be and the same are hereby repealed, and that this act shall take effect immediately."

"A supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 28, 1890.

P. L., 1890, p. 361, S. 13.

That the original register not filed with the county clerk, as hereinbefore provided shall be carefully preserved by the board of registry for use by them as the board of election on the day of election, and no person except as hereinafter provided, shall be allowed to vote unless his name shall be found on the register."

The foregoing statutes indicate that the spirit and intent of the existing legislation is that they should all be included in the provisions of

Sec. 5. And be it enacted, That every person entitled to the right of suffrage under the constitution, who shall have resided in the county wherein a township is situate during five months next preceeding the time of holding a town meeting or township election therein and who actually resides in and claims a vote in such township or the election district within such township in which he shall have been duly registered, shall be entitled to vote at such town meeting or township election, and no other person.

Qualification of
electors.

MODE OF VOTING.

“An act to authorize the inhabitants of the several townships of this State to vote by ballot in their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1200, S. 41.

That the inhabitants of the several townships of this State authorized by law to vote at town meetings, are hereby authorized and required, when a majority of the legal voters assembled at any annual town meeting decide that the next or subsequent annual town meetings thereafter shall be held by ballot, to so hold their elections, and not otherwise, which election by ballot shall be so held, until it shall be determined in the same manner that their next or subsequent annual town meetings thereafter shall not be held by ballot, etc.”

“An act concerning townships and township officers.

Approved April 21, 1876.

P. L., 1876, p. 297.

Rev., p. 1202, S. 50.

That after the first day of January, one thousand eight hundred and seventy-seven, all town meetings in the several towns and townships of this State, for the election of township officers, the vote shall be by ballot, and the same shall be held and conducted in the same manner that the general elections are held and conducted; provided, however, that this section shall not apply to towns or townships in any county in this State, where chosen freeholders are elected by assembly districts.”

“ A supplement to the act entitled ‘ A further supplement to an act entitled ‘ An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six,’ which supplemental act was approved May twenty-eighth, one thousand eight hundred and ninety.

Approved March 23, 1891.

P. L., 1891, p. 225, S. 19.

And be it enacted, That the boards of registry and election and said registry or poll clerks appointed as hereinbefore provided for, shall, in their respective election districts, hold and conduct the next and all succeeding annual elections to be held on the first Tuesday after the first Monday in November in any year, and also the annual ‘ town meetings’ or township elections hereafter to be held throughout this State under and in pursuance of the act entitled ‘ An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,’ approved April fourteenth, one thousand eight hundred and forty-six and the act entitled ‘ An act concerning townships and township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six, and the several supplements to said two acts, or either of them, and the foregoing provisions of this act shall apply to said town meetings or township elections so far as the same may be applicable.”

Prior to enactments authorizing the inhabitants of certain townships to vote by ballot, various methods were resorted to in order to secure the sense or will of the majority. The voting was *viva voce*—by a “division of the house,” “uplifted hands,” “passing through the gate,” and numerous other schemes through which it might be in a measure determined which particular candidate or what particular measure or resolution received the largest number of votes.

The first general enactment upon the subject is that approved March 22, 1860, P. L., 1860, p. 670, Rev., p. 1200, S. 41. The next approved April 21, 1876, P. L., 1876, p. 297, Rev., p. 1202, S. 50. The latter is somewhat ambiguous, when we consider the proviso, but it is reasonable to conclude that the proviso relates not to the *mode of voting* but to the time of holding the elections. The plain spirit of the law is

that the vote at all "town meetings or township elections shall be by ballot, and the same shall be held and conducted in the same manner that the general elections are held and conducted."

This leads us to the conclusion that a proper provision under this head, taking into consideration the act approved March 23, 1891, P. L., 1891, p. 225, S. 19, will be :

Sec. 6. And be it enacted, That all annual or special town meetings or township elections shall be held by ballot ; that the elections shall be conducted in the manner now or hereafter prescribed by law regulating the State elections ; a plurality of the votes cast shall be sufficient to elect any officer, and for the adoption of any resolution, but a majority of all the votes cast shall be necessary to determine any amount of money required to be raised or specified. Mode of voting.

TIME OR HOUR OF OPENING AND CLOSING POLLS.

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1193, S. 6.

That between the hours of eleven and twelve of the day of holding the town meetings in the several townships of this State, the electors of every township so assembled, shall choose by plurality of votes, some fit person to preside at and superintend such meeting, etc."

(No reference is made to the time of closing "Town meeting" until the enactment of the following):

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670, S. 4.

Rev., p. 1201, S. 44.

That the election shall open at nine o'clock in the morning and close at three o'clock in the afternoon * * * except

when justices of the peace are elected, when the poll shall open and close at the same hour as at State elections."

"An act to regulate elections.

Approved April 18, 1876.

P. L., 1876, p. 163.

Rev., p. 337, S. 3.

That all such elections shall be opened at the hour of seven o'clock in the morning, and close at the hour of seven o'clock in the evening, and shall continue one day only."

"A supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six.

Approved March 23, 1888.

P. L., 1888, p. 223, S. 1.

That in all elections, general, local or charter, to be held in this State, the polls shall open at six o'clock in the morning and close at sunset, and the polls shall not be closed between these hours."

"A Supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six.

Approved January 28, 1889.

P. L., 1889, p. 11, S. 1.

That in all elections, general, local or charter, to be held in this State, the polls shall open at six o'clock in the morning and close at seven o'clock in the evening, and shall be kept open during the whole day of election, between the hours aforesaid; provided, the board of election may adjourn the proceedings in such election from one o'clock until two o'clock in the afternoon or for such shorter time, between those hours as they shall see fit."

The present recognized legislation relative to the time of opening and closing the polls at all elections, general, local or otherwise is

Sec. 7. And be it enacted, That in all town meetings or township elections, both annual and special, the polls shall open at six o'clock in the morning and close at seven o'clock in the evening, and shall be kept open during the whole day of election, between the hours aforesaid; provided, the board of election may adjourn the proceedings of such election from one o'clock until two o'clock in the afternoon, or for such shorter time, between those hours, as they shall deem fit.

How Board of Election to be Constituted,

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1193, S. 6.

That between the hours of eleven and twelve of the day of holding the town meetings in the several townships of this State, the electors of every township so assembled, shall choose, by plurality of votes, some fit person to preside at and superintend such meeting.” * * *

Section twelve (12) provides for the election of “one reputable freeholder as a judge of elections.”

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings,” approved March 22, 1860 (P. L., 1860, p. 670, Rev., p. 1200, S. 41), provides for the election of “a judge of elections.

Sections two (2) and three (3) of the act last referred to (Rev., p. 1201, S. 42 and 43), direct “that the judges of election elected at the last, or any future town meeting, shall preside at and conduct the election at the next ensuing annual town meeting, and the clerk of the said township shall be the clerk thereof.”

“That the judge of election elected at the last, or any future town meeting, shall preside at and conduct the election at the next ensuing annual town meeting, and the clerk of the said township shall be the clerk thereof.”

Sections fourteen (14), fifteen (15), sixteen (16), seventeen (17), eighteen (18), nineteen (19), twenty (20), twenty-one (21), twenty-two (22) and twenty-three (23) of the act entitled "An act to regulate elections," approved April 18, 1876 (Rev., p. 338, etc.), provide in substance for the election of judges and inspectors of election who "shall constitute the election board of each * * township." Section eighteen (18) before referred to, has a special reference to the election of judges and inspectors and clerks of election when a township has been divided into election districts. Sections twenty-one (21) and twenty-two (22) of the same act provide the mode of supplying the vacancies in the board of election, and section twenty-three (23) provides "that any person who may be appointed to fill the place of the judge of one of the inspectors of election, in consequence of the absence, disqualification, neglect or refusal to serve of such judge or inspector, and any person who may, in like manner, be appointed clerk of the board, in place of the clerk of the township, or district, under the twenty-first or twenty-second sections of this act, shall be deemed to be, in all respects, a member or clerk of such board, with respect to all matters appertaining to that election; but his powers under such appointment shall not extend to any subsequent election."

The act entitled "A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six," (P. L., 1890, p. 361) creates a "board of registry and election," as a substitute for the judges and inspectors and clerks of election, to be created in the following manner:

That there shall be in each of the counties of this State a county board of registration, to consist of four persons, to be appointed by the governor yearly and every year, and who, shall be legal voters within the counties for which they are respectively appointed; no more than two members of any such board shall belong to the same political party; said board shall be appointed not sooner than thirty nor more than sixty days after the approval of this act; before the expiration of said thirty days the chairman of the State committees of the two political parties, or either of them, which at the last preceding election for members of the general assembly cast the

largest and next largest number of votes in the State, may, in writing, nominate two members of his own party in each county, qualified as aforesaid, for members of the county board of registration in and for such county, and if such nominations be made before the expiration of said thirty days, the governor shall appoint such nominees; the members of said county boards of registration shall continue in office for one year from the date of their appointment, and within thirty days next succeeding the expiration of their terms, the chairman of either of said State committees may, in manner aforesaid, nominate members of his own political party to be members of said county boards of registration, and such nominees shall be appointed by the governor; in case of death or disability of any member of any of said boards, the governor shall be forthwith notified thereof, by the county clerk of the county for which such member was appointed, and if such member was nominated by either of said chairmen, the governor shall cause notice of such death or disability to be given the chairman of the State committee of the political party from which such member was appointed, and such chairman shall, within six days thereafter, nominate a successor, who shall thereupon be appointed by the governor; all appointments to fill any vacancies occurring in said boards shall be for the unexpired term only; if, in any case, either of said chairmen shall fail to make nominations to the governor within the time aforesaid, the governor shall make such appointments of his own selection from such political party; members of the county boards of registration shall serve without compensation.

That said county boards of registration shall cause to be made a complete registration of all the legal voters in their respective counties, and for that purpose they shall, within two weeks after their appointment, meet at the court houses in their several counties and organize by electing one of their number to be chairman and one to be secretary, but the chairman and secretary shall not both belong to the same political party; in case of failure to elect such chairman for three ballots or viva voce votes, then the oldest members (in years) of such board shall be the chairman thereof, and on failure to elect such secretary for three ballots or viva voce votes, the next oldest (in years) to the chairman of such board, and not

of the same political party, shall be the secretary ; within forty, but not sooner than thirty days after the organization of any of said county boards of registration as aforesaid, such board shall (except as hereinafter provided) appoint, within each and every election district or voting precinct of its respective county, four persons, legal voters, and residents within the election district for which they are appointed, to be the ' board of registry and election,' as hereinafter provided, in and for such election district or voting district ; not more than two of such appointees shall belong to the same political party, nor shall either or any of such appointees hold any public office, except as herein provided ; prior to the expiration of said thirty days in this section mentioned, the chairman of the county committee of either or both of the two political parties in any county that at the last preceding election for members of the general assembly, cast the largest and next largest number of votes in said county, may, in writing, nominate to said county board of registration two members of his own political party for each election district or voting precinct in his county, and such nominees shall be by said county board of registration appointed members of the board of registry and election in and for the election districts or voting precincts for which they are respectively nominated ; the members of such boards of registry and election first appointed under this section shall hold their offices until the first day of June, one thousand eight hundred and ninety-one ; within thirty days next succeeding June first, one thousand eight hundred and ninety-one, and yearly thereafter, the successors of said boards of registry and election shall be appointed, so that after the year one thousand eight hundred and ninety-one the terms of the members of such boards of registry and election shall commence in June of one year, and end in June of the year next succeeding ; within thirty days next preceding June first, one thousand eight hundred and ninety one, and of every year thereafter, the chairman of the county committees of the said political parties of any county may, in manner aforesaid, nominate persons to the county board of registration to be members of the boards of registry and election, and such persons so nominated shall be appointed ; should any vacancy occur in any of said boards of registry and election, such vacancy shall be filled by appoint-

ment, made pursuant to this act, by the board of registration of the county wherein the vacancy occurs, but such appointments shall be for the unexpired term only; each board of registration and election shall appoint two registry or poll clerks not of the same political party, * * * * * the term of office of such registry or poll clerks shall expire with those of the members of the board appointing them; if either of said registry or poll clerks shall die, resign or become incapable of acting, the board of registry and election shall fill such vacancies, but for the unexpired term only."

The act entitled "A supplement to an act entitled 'A further supplement to an act entitled 'An act to regulate elections, approved April eighteenth, one thousand eight hundred and seventy-six,' which supplemental act was approved May twenty-eighth, one thousand eight hundred and ninety,'" P. L., 1891, p. 225, so amends section two (2) of the aforesaid act of 1890, relative to the formation of the boards of election that said boards are to be created and are constituted as in the section last referred to is set forth.

"That said county boards of registration shall cause to be made a complete registration of all the legal voters in their respective counties, and for that purpose shall, within two weeks after their appointment, meet at the court houses in their several counties and organize by electing one of their number to be chairman and one to be secretary, but the chairman and secretary shall not both belong to the same political party; in case of failure to elect such chairman for three ballots or viva voce votes, then the oldest member (in years) of such board shall be the chairman thereof; and on failure to elect such secretary for three ballots or viva voce votes the member of the board next oldest (in years) to be the chairman of such board, and not of the same political party, shall be secretary; within forty, but not sooner than thirty days after the organization of any of said county boards of registration as aforesaid, such board shall (except as hereinafter provided) appoint, within each and every election district or voting precinct of its respective county, four persons, legal voters and residents within the election district for which they are appointed, to be the 'board of registry and election,' as herein-

after provided in and for such election district or voting precinct ; not more than two of such appointees shall belong to the same political party ; prior to the expiration of said thirty days in this section mentioned, the chairman of the county committee of either or both of the two political parties in any county that at the last preceding election for members of the general assembly cast the largest and next largest number of votes in said county, may, in writing, nominate to said county board of registration two members of his own political party for each election district or voting precinct in his county, and such nominees shall be by said county board of registration appointed members of the board of registry and election in and for the election districts or voting precincts for which they are respectively nominated ; the members of such boards of registry and election first appointed under this section shall hold their offices until the first day of June, one thousand eight hundred and ninety-one ; within thirty days next succeeding June first, one thousand eight hundred and ninety-one, and yearly thereafter, the successors of said boards of registry and election shall be appointed, so that after the year one thousand eight hundred and ninety-one the term of the members of such boards of registry and election shall commence in June of one year, and end in June of the next year succeeding ; within thirty days next preceding June first, one thousand eight hundred and ninety-one, and of every year thereafter, the chairman of the county committees of the said political parties of any county may, in manner aforesaid, nominate persons to the county board of registration to be members of the boards of registry and election, and such person so nominated shall be appointed. Should vacancy occur in any of said boards of registry and election, such vacancy shall (subject to the provisions of this section hereinafter contained) be filled by appointment, made, pursuant to this act by the board of registration of the county wherein the vacancy occurs, but such appointment shall be for the unexpired term only. Each board of registry and election shall appoint two registry or poll clerks, not of the same political party, whose duty shall be as hereinafter prescribed ; the terms of office of such registry or poll clerks shall expire with those of the members of the board appointing them ; if either of said registry or poll clerks shall die, resign or become inca-

able of acting, the board of registry and election shall fill such vacancies, but for the unexpired term only; if at the hour for opening the polls on the morning of the day of any election to be held under this act, any one or more of the four members of any board of registry and election of any election district shall be absent from the place where such election is appointed to be held, or shall be disqualified, or being present, shall neglect or refuse to serve as member of such board of registry and election, it shall be lawful for the legal voters then and there present, who shall be entitled to vote at such election in such election district by a majority of voices, or on a division by a majority of polls, forthwith to choose one or more of the persons then and there present, who shall be entitled to vote at such election in such election district to fill the place or places in such board of the person or persons so absent, disqualified, neglecting or refusing to act, preserving, however, the non-partisan character of said board of registry and election; and every person so chosen shall be deemed and taken to be, in all respects for that election, a member of such board of registry and election; a note of the election of such person or persons shall be entered on the poll lists, and any member of the board of registry and election may administer to the person or persons so elected the oath required by section three (3) of this act."

Section nineteen (19) of the act approved May twenty-eighth, one thousand eight hundred and ninety, is so amended, by the act supplemental thereto, approved March twenty-first, one thousand eight hundred and ninety-one, that the "board of registry and election" shall conduct town meetings or township elections, which amended section reads as follows:

"That the boards of registry and election and said registry or poll clerks appointed as hereinbefore provided for, shall, in their respective election districts, hold and conduct the next and all succeeding annual elections to be held on the first Tuesday after the first Monday in November in any year and also the annual town meetings or township elections hereafter to be held throughout this State under and in pursuance of the act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,' approved April fourteenth, one thousand eight hundred and

forty-six, and the act entitled 'An act concerning townships and township officers,' approved April twenty-first, one thousand eight hundred and seventy-six, and the several supplements to said two acts or either of them, and the foregoing provisions of this act shall apply to said town meetings or township elections, so far as the same may be applicable; there shall be no new registration for said town meetings or township elections, but the said boards of registry and election shall procure and use at such town meetings or township elections the certified copy of the register of voters filed with the township or other clerk pursuant to section seven (7) of this act; said board of registry and election and said poll clerks shall meet to revise and correct said register in the manner hereinbefore provided on the Tuesday next preceding the town meeting or township election; and each of said registry or poll clerks of each election district shall cause at least three notices of the time and place of such meeting to revise and correct said register to be conspicuously posted in public places within their respective election districts at least one week before such meeting; no copy or copies of such revised and corrected registry need be posted nor any copy thereof transmitted to or filed with any county township or other clerk."

By the foregoing it appears that the present provisions of the several acts herein last referred to relative to the question, "how board of election to be constituted" can be substantially included in the following:

Sec. 8. The township elections in the several townships of this State shall be conducted by a board of registry and election consisting of four members in each election district in the several townships of this State, whose term of office shall commence in June in each year and end in June of the year next succeeding, the said boards of registry and election shall be appointed each year by the several county boards of registration in each county in this State within forty days, but not sooner than thirty days after the organization of the several county boards of registration; each board of registry and election shall appoint two registry or poll clerks who shall together with said board of registry and election conduct the several township elections, and whose terms of office shall expire with those of the members of the board appointing them.

How Boards of
Election to be
constituted.

What Officers to be Elected and their Tenure of Office.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p 1195, S. 12.

That the persons qualified to vote at town meetings shall have full power and authority at their respective annual meetings to elect for such township, by a majority of votes, one clerk, one or more assessor or assessors, provided no such township shall be thereby entitled to more than one vote in the board of assessors of the county—one or more collector or collectors, three or more judicious freeholders of good character to hear and finally determine all appeals relative to unjust assessments in cases of taxation, two freeholders, commonly called chosen freeholders, two surveyors of the highway, one or more overseer or overseers of the poor, one or more constable or constables, and so many overseers of the highways and poundkeepers as they shall deem necessary or convenient, and one reputable freeholder as a judge of election, which said several officers shall hold their respective offices for one year and until others shall be chosen and legally qualified in their stead; and that in addition to the before mentioned officers the electors of every corporation at their respective annual meetings as aforesaid shall have full power and authority to elect five judicious freeholders resident within the township who shall be denominated the township committee, a majority of whom shall be a quorum, and shall continue in office one year and until others are chosen in their stead.” * * *

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1200, S. 41.

That the inhabitants of the several townships of this State authorized by law to vote at town meetings are hereby authorized and required, when a majority of the legal voters assembled

at any annual town meeting shall decide that the next or subsequent, &c., * * * and when held by ballot it shall be lawful to elect at their annual town meetings the following officers until otherwise required by law, whose qualifications shall be the same as are now fixed by law that is: a township clerk, a judge of election, an assessor, a collector, one or more chosen freeholders, two surveyors of the highway, three commissioners of appeal, one or more overseers of the poor, as many overseers of the highway as there are road districts, one or more poundkeepers, a township committee consisting of three or more persons, a town superintendent of public schools, as many justices of the peace as the township may be constitutionally entitled to elect, one or more constables." * * *

The two acts last recited enumerate the township officers to be elected, but the number to be elected to certain offices and their tenure of office has been radically changed not only generally, but in special classes of townships, as appears by the following legislation appertaining to this subject.

"An act concerning townships and township offices.

Approved April 21, 1876.

Rev., p. 1202, S. 51.

P. L., 1877, p. 60.

That all such town meetings held after said first day of January, one thousand eight hundred and seventy-seven, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons in towns and townships containing less than two hundred legal voters, and in towns and townships having three hundred or more legal voters shall consist of five persons; * * * provided, however, that the provisions of this act shall not apply to any township which is divided into wards or districts, and in which some or all of the members of the township committee are elected for, in and by such wards."

"A further supplement to an act concerning townships and

township officers, approved April twenty-first, eighteen hundred and seventy-six.

Approved April 5, 1878.

S. Rev., p. 1033, S. 20.

P. L., 1878, p. 374.

That section one of the act to which this is a further supplement, which section, as the same was amended by a supplement to said act approved March eighth, eighteen hundred and seventy-seven, reads as follows (*vide* Rev., p. 1202, Sec. 51), shall be amended so that the same shall read as follows:

That at all such town meetings held after the passage of this act the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons; * * * provided, however, that the provisions of this act shall not apply to townships in counties of this State having one hundred thousand inhabitants or more by the last State census."

"A further supplement to an act entitled 'An act concerning townships and township officers,' approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 23, 1883.

S. Rev., p. 1035, Sec. 33.

P. L., 1883, p. 200.

That in the several townships of this State in which the township committees consist of three persons, the members thereof shall hereafter be elected for the term of three years; provided, however, that at the first annual town meeting held in such township after the passage of this act the ticket voted shall designate the name of one member of the town committee for one year, the name of another for two years, and the name of a third for three years, and at each succeeding election one member of the township committee shall be elected for the term of three years.

That all vacancies in the office of members of the township committee in such townships shall be filled for the unexpired term only."

“A further supplement to an act entitled ‘An act concerning township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 13, 1888.

P. L., 1888, p. 176.

That the legal voters of any township in this State in which the township committee consists of five members, may, at any town meeting, by a majority of votes cast, pass a resolution directing that the members of the township committee shall thereafter be elected for the term of three years.

That upon the passage of such resolution in any such township the members elected therein for township committee shall, at their first meeting, determine by lot which two of said members shall hold office for the term of two years; and which other one shall hold office for the term of three years; and the respective members shall thereupon hold office for the respective terms so determined, and at each succeeding town meeting thereafter in such township the number of new members of the township committee to be voted for and elected shall be such as to fill the places or place of the members or member whose term of office shall expire, and such new members or member shall be elected for the term of three years, except in the event of a vacancy of the office of a member during an unexpired term, in which event the vacancy shall be filled for the unexpired term only.

That all parts of acts which are inconsistent with the provisions of this act, be and they are hereby repealed.”

“A further supplement to an act entitled ‘An act concerning townships and township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 26, 1889.

P. L., 1889, p. 97.

That section one of the act to which this is a further supplement, which section, as the same was amended by a supplement to said act approved April fifth, one thousand eight hundred and seventy-eight, reads as follows:

Be it enacted by the Senate and General Assembly of the State of New Jersey, That all such town meetings held after the passage of this act the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons, and the said committees when duly elected, appointed and qualified, shall have power and authority to appoint one of their number to be the chairman of said committee, and one to be treasurer thereof; the chairman of the said committee shall preside at all meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book; the treasurer of the said committee shall be the custodian of the moneys of such town or township, and all moneys which the said committee are by law authorized to receive and disburse shall be paid to him, and shall be held by him, subject to the order of said committee, and paid out by him on their order; and he shall, when required, and at the end of his term of office, account to the said committee for the moneys received by him as such treasurer and pay over the balance in his hands, unexpended, to such person as may be appointed to succeed him, on demand; and such treasurer shall give bond to the inhabitants of such town or township in such sum and with such sureties as the said committee shall approve, conditioned for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in office, or to such person as the said committee shall designate and appoint, of such moneys remaining in his hands not paid out on the order of said committee, and upon the further condition that such treasurer render at all times, when called upon by the said committee and at the end of his term of office, a just and true account of all moneys received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been first approved by the said town committee, and such approval endorsed on said bond; provided, however, that the provisions of this act shall not apply to townships in counties of this State having one hundred thousand inhabitants or more by the last State census," shall be amended so that the same shall read as follows:

1. Be it enacted by the Senate and General Assembly of the

State of New Jersey. That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons; and the said committees, when duly elected, appointed and qualified, shall have power and authority to appoint one of their number to be the chairman of said committee, and one to be treasurer thereof; or they may appoint the collector of the township to be treasurer thereof; the chairman of the said committee shall preside at all the meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book; the treasurer of the said committee shall be the custodian of the moneys of such town or township, and all moneys which the said committee are by law authorized to receive and disburse shall be paid to him, and shall be held by him subject to the order of said committee, and paid out by him on their order; and he shall, when required, and at the end of his term of office, account to the said committee for the moneys received by him as such treasurer, and pay over the balance in his hands unexpended, to such person as may be appointed to succeed him, on demand; and such treasurer shall give bond to the inhabitants of such town or township in such sum and with such sureties as the said committee shall approve, conditioned for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in office, or to such person as the said committee shall designate and appoint, of such moneys remaining in his hands not paid out on the order of said committee, and upon the further condition that such treasurer render at all times, when called upon by the said committee, and at the end of his term of office, a just and true account of all moneys received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been approved by the said town committee and such approval indorsed on said bond; provided, however, that the provisions of this act shall not apply to townships in counties of this State having one hundred thousand inhabitants, or more by the last State census.

“A supplement to ‘An act concerning townships and township officers,’ approved April twenty-first one thousand eight hundred and seventy-six.

Approved April 8, 1889.

P. L., 1889, p. 222.

Whereas the provisions of law in reference to the number of township committeemen and their term of office, are conflicting with reference to townships in counties in this State having more than one hundred thousand inhabitants, and the same should be made clear ; therefore,

1. Be it enacted, * * That in the several townships of this State which are in counties having one hundred thousand inhabitants or over by the last State census, the township committee shall consist of five members, who shall be elected annually, and hold their office for one year, and until their successors are elected.

2. That if members of the township committee under existing laws have been elected for a period longer than one year, they shall hold their office until the end of their term ; but only so many township committeemen shall be elected in such a case as will make the whole number of the township committee five, including those who hold over under existing terms of office.

3. That all acts and parts of acts inconsistent herewith, be and the same are hereby repealed, and this act shall take effect immediately.”

“An act to amend an act entitled ‘A supplement to an act concerning townships and township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six, which supplement was approved April eighth, one thousand eight hundred and eighty-nine.

Passed April 1, 1890.

P. L., 1890, p. 168.

That section one of an act entitled ‘A supplement to an act concerning townships and township officers,’ approved April eighth, eighteen hundred and eighty-nine, which section reads as follows :

Be it enacted by the Senate and General Assembly of the

State of New Jersey, That in the several townships of this State which are in counties having one hundred thousand inhabitants or over by the last State census, the township committee shall consist of five members, who shall be elected annually, and hold their office for one year and until their successors are elected,' be and the same section hereby is amended so as to read as follows :

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That in the several townships of this State which are in counties having one hundred thousand inhabitants or over by the last State census the township committee shall consist of five members, who shall be elected annually and hold their office for one year, and until their successors are elected ; provided however, that this act shall not apply to townships governed by special charters."

" An act legalizing, ratifying and confirming township elections heretofore held in pursuance to an act entitled, 'A further supplement to an act entitled an act concerning township officers,' " approved April twenty-first, one thousand eight hundred and seventy-six, which supplement was approved March thirteenth, anno domini one thousand eight hundred and eighty-eight.

Approved April 2, 1890.

P. L., 1890, p. 170.

That any election of township officers heretofore held or had in any township of this State in pursuance of an act entitled, " A further supplement to an act entitled ' An act concerning township officers,' approved April twenty-first, one thousand eight hundred and seventy-six, which supplement was approved March thirteenth, anno domini, one thousand eight hundred and eighty-eight, be and the same is hereby legalized, ratified and confirmed, any law to the contrary, notwithstanding.

That the members of the township committee elected at any such election shall hold and possess their offices until the end of their respective terms.

That only so many township committeemen shall be elected in any such case under existing laws, as will make the

whole number of township committee five, including those who hold over under existing terms of office.

That all acts inconsistent with this act be repealed, and that this act shall be deemed and taken to be a public act, and shall take effect immediately."

"An act respecting the election and terms of office of clerk, and collector or receiver of taxes in certain towns, boroughs and townships.

Approved April 14, 1891.

P. L., 1891, p. 417.

That in all towns and boroughs, and in all townships having a population of ten thousand inhabitants or over according to the last census, the terms of the clerk and collector or receiver of taxes hereafter elected or appointed therein shall be the period of two years, and all persons who shall be hereafter elected or appointed to said offices, or any of them, shall hold office for two years, and until their successors in office shall be duly elected or appointed and shall have duly qualified, and any legal voter of any such town, borough or township shall be eligible to the said officers of clerk or collector. That all acts and parts of acts general, special, local, public or private, inconsistent with the provisions of this act, be and the same are hereby repealed."

"A supplement to an act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.'

Approved March 9, 1891.

P. L., 1891, p. 89.

That the assessors and collectors of the respective townships of this State elected after the passage of this act, shall hold their office for the term of three years.

That all acts or parts of acts, inconsistent with this act be and the same are hereby repealed, and that this act shall take effect immediately."

"A further supplement to an act entitled, 'An act incorporating the inhabitants of townships, designating their powers,

and regulating their meetings, approved April 14, A. D. 1846.'

S. Rev. p. 1031, S. 4 and 5.

P. L., 1879, p. 115.

That from and after the passage of this act there shall be elected but one overseer of the poor in and for each township in this State at the annual town meeting for the election of township officers.

That all acts or parts of acts, inconsistent with this act, be and are hereby repealed, and that this act shall take effect immediately."

"An act relative to the election of constables,' approved March 12, 1880.

S. Rev., page 129, S. 2.

P. L. 1880, p. 291.

That all constables shall be hereafter elected for the term of three years provided, however, that at the first election held after the passage of this act when it shall be necessary to elect three constables; the ticket voted shall designate the name of one constable for one year; the name of another for two years; the name of a third for three years, and at each succeeding election one constable shall be elected for the term of three years.

That all vacancies in the office of constable shall be filled for the unexpired term only * * *"

"Supplement to an act entitled 'An act relative to the election of constables.'

Approved Feb. 25, 1884.

S. Rev. p. 130, S. 5.

P. L., 1884, p. 28.

That in any township district or municipality of this State where five constables are now elected annually, such constables shall hereafter be elected for the term of three years, provided, however, that at the first election held after the passage of this act, one constable shall be elected for the term of one year, two for the term of two years, and two for the term of three years. And thereafter all constables shall be elected for the term of

three years, except in case of a vacancy, when the vacancy shall be filled for the unexpired term only.

That all acts and parts of acts inconsistent with the provisions of this act be and the same are hereby repealed."

"An act relative to the election of constables in townships of this State.

Approved April 16, 1884.

S. Rev. P. 130, S. 7 & 8.

P. L., 1884, p. 191.

That all townships of this State which prior to the passage of an act entitled, 'An act relative to the election of constables,' approved March 12, 1880, were by law entitled to elect as many constables as the number of Justices of the Peace, which the several townships were respectively entitled to elect, shall hereafter elect such number.

That the constables in the townships herein embraced shall be elected at the regular annual township elections, and for terms of three years; that in townships entitled to two constables one shall be elected in the year one thousand eight hundred and eighty-five, and one in the year one thousand eight hundred and eighty-six; that in townships entitled to three constables, one shall be elected each year; that in townships entitled to four constables, two shall be elected in one thousand eight hundred and eighty-five, one in one thousand eight hundred and eighty-six, and one in one thousand eight hundred and eighty-seven; that in townships entitled to five constables, two shall be elected in one thousand eight hundred and eighty-five, two in one thousand eight hundred and eighty-six, and one in one thousand eight hundred and eighty-seven; that in townships entitled to six constables, two shall be elected each year and that in each succeeding year as many constables shall be elected as there shall be constables in said township whose terms shall in that year expire."

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1195, S. 12.

That the persons qualified to vote at town meetings shall have full power and authority at their respective annual meetings, to elect for such townships, by a majority of votes * * * two freeholders, commonly called chosen freeholders * * *

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meeting.

Approved March 22, 1860.

Rev. p. 1200, S. 41.

That the inhabitants of the several townships of this State * * * shall elect at their annual town meeting * * * one or more chosen freeholders * * *

“Supplement to an act entitled ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.’

Approved April 14, 1846.

Sup. approved March 4, 1879.

Rev., p. 1031, S. 6, 7 and 8.

P. L., 1879, p. 83.

That in every county in this State containing not less than twenty-five thousand nor more than eighty thousand inhabitants as ascertained by the last State census, the persons legally qualified to vote at town and municipal elections in the several townships and cities thereof, shall hereafter elect for each township in said counties but one chosen freeholder * * * provides also for election of freeholders in cities and wards.

Hereafter the chosen freeholders to be elected in the several cities, wards and townships in the said counties shall be elected at the same time for the like term and in the same manner as chosen freeholders are now elected therein, respectively * *

“Supplement to the act entitled ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,’ approved April fourteenth, one thousand eight hundred and forty-six.

Supplement approved March 14, 1879.

S. Rev., 1031, S. 9, 10 and 11.

P. L., 1879, p. 275.

That the persons legally qualified to vote at town and municipal elections in this State shall hereafter elect for each township and ward but one chosen freeholder, and the chosen freeholder so elected in the several counties of this State, having a population by the last State census of not less than twenty-four thousand four hundred inhabitants, and not exceeding thirty-six thousand inhabitants, shall constitute the board of chosen freeholders in and for the same.

S. 10 same as S. 7, S. Rev., 1031, S. 11.

That all acts and parts of acts inconsistent with the provision of this act be and the same are hereby repealed, and that this act shall take effect immediately."

"Supplement to the act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,' approved April fourteenth, one thousand eight hundred and forty-six.

S. Rev., 1032, S. 12 and 13.

P. L., 1883, p. 83.

That no city, township or borough in this State entitled by law to elect chosen freeholders and having less than one thousand inhabitants at the last preceding national or State census shall elect more than one chosen freeholder for such city, township or borough.

That all acts and parts of acts public or private, inconsistent with this act, are hereby repealed."

"Supplement to an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

S. passed February 25, 1885.

P. L., 2885, p. 48.

S. Rev., 1032, S. 14.

That the persons legally qualified to vote at town and municipal elections in counties of the third class in this State shall hereafter annually elect for each township and ward in said counties but one chosen freeholder for the term of one year, and the chosen freeholders so elected shall constitute the board of chosen freeholders of said counties.

That all acts or parts of acts inconsistent with the provisions of this act be and the same are hereby repealed, and that this act shall take effect immediately."

"A further supplement to an act entitled 'An act to incorporate the chosen freeholders in the respective counties of this State' (Revision), approved April sixteenth, one thousand eight hundred and forty-six.

Approved March 9, 1887.

P. L., 1887, p. 14 and 15.

That the members of the boards of chosen freeholders in the respective counties of this State, elected after the passage of this act, shall hold their office for the term of two years; provided, that in those assembly districts, wards and townships which are entitled to elect two members of the board of freeholders, the two members elected to said board from each of said districts, wards and townships, shall at the first annual meeting of the board of chosen freeholders after the passage of this act, proceed to determine by lot their respective terms of office, and one member of the board from each of said districts, wards and townships, shall hold office for the term of one year, and the other member of the board from each of said districts, wards and townships shall hold office for the term of two years, each to hold office until his successor in office shall be chosen and qualified; and at each succeeding annual election thereafter but one member of the board of chosen freeholders shall be elected from each of said districts, wards and townships who shall hold office for the term of two years and until his successor in office shall be chosen and qualified.

That all acts or parts of acts, general or special, public or private, inconsistent with this act, be and the same are hereby repealed, and that this act shall take effect immediately."

"An act to re-organize the board of chosen freeholders in counties of the first class in this State.

Approved April 3, 1889.

P. L., 1889, p. 163.

That from and after the first day of December next the board of chosen freeholders in counties of the first class of this State shall consist of one chosen freeholder from each assembly district of such county.

That at the general election held in the counties aforesaid for the election of members of the general assembly in the year one thousand eight hundred and eighty-nine, and every second year thereafter, there shall be chosen by the electors of each of the assembly districts in each of said counties, in the same manner and under the same laws and regulations as are or may be now provided for the election of members of the general assembly, a chosen freeholder as provided for in section one of this act, to be a member of said board, who shall hold his office for two years and until another shall be chosen and legally qualified in his stead."

"An act amendatory of section three of an act entitled 'An act to re-organize the board of chosen freeholders in counties of the first class in this State,' approved April third, one thousand eight hundred and eighty-nine.

Approved March 4, 1890.

P. L., 1890, p. 28.

That section three of the above entitled act be and the same is hereby amended to read and be as follows :

3. And be it enacted, That at the general election held in the counties aforesaid for the election of members of the general assembly in the year one thousand eight hundred and eighty-nine, and every second year thereafter, there shall be chosen by the electors of each of the assembly districts, in each of said counties, in the same manner and under the same laws and regulations as are or may be now provided for the election of members of the general assembly, a chosen freeholder as provided for in section one of this act, to be a member of said board, who shall hold his office for two years and until another shall be chosen and legally qualified in his stead ; and also the director at large of said board aforesaid shall be chosen by the electors aforesaid in each of said counties, at the same general election, and every second year thereafter, in the same manner

and under the same laws and regulations as are or may be now provided for the election of members of the general assembly as aforesaid, excepting that such director at large shall be chosen and voted for by the electors throughout and in the whole of each of said counties; the person receiving the highest number of votes cast in the whole of such county for the office of director at large shall be the director at large, and he shall hold his office for two years, or until his successor in office shall be chosen and qualified; any vacancy in his office shall be filled by the board for the unexpired term of his said office, and the terms of the said freeholders and said director at large so chosen shall commence on the first day of December next ensuing such election; any vacancy in the said board or the membership thereof, exclusive of the said office of director at large, caused by death, shall be filled by said board by its electing, by a majority vote of all the existing members thereof, a person to fill such vacancy until the next general election, when a successor shall be elected to serve during the unexpired term in the same manner that freeholders are elected for full terms, and the vote cast at such election for freeholders shall be canvassed by the county board of canvassers according to the laws and regulations which govern at the general election for freeholder in such county; provided, that the person who shall be chosen to temporarily represent the district shall be a reputable director residing in the district which, by reason of such vacancy, shall be without membership and representation in the board, and shall be of the same political faith as the deceased person whose place he shall be thus chosen to fill."

"An act to re-organize the boards of chosen freeholders in counties of the third and fourth classes in this State.

Approved March 5, 1890.

P. L., 1890, p. 50.

That from and after the passage of this act in all counties of the third and fourth classes of this State the members of the board of chosen freeholders shall be elected for the term of three years and until their successors are elected and qualified, except as hereinafter provided.

That the court of common pleas in and for each respective

county aforesaid, within five days after the passage of this act, shall meet and divide into three classes the several boroughs, townships, wards and districts in its county (each class to contain the same number of boroughs, townships, wards and districts from which chosen freeholders are elected as near as possible), and shall designate them as class one, class two and class three.

That the chosen freeholders now elected, or who shall be elected at the first election held after the passage of this act, in any of the boroughs, townships, wards and districts designated as class one by said court shall be elected and hold office for the term of one year; and that the chosen freeholders elected at the first election held after the passage of this act from the boroughs, townships, wards and districts comprised in class two shall be elected and hold office for two years; and the chosen freeholders elected from the boroughs, townships, wards and districts comprised in class three shall be elected and hold office for three years and until their successors are elected and qualified, and thereafter each chosen freeholder within the county shall be elected for three years, as provided in section one of this act, except where a vacancy occurs by death, resignation or other cause before the expiration of the term when the member chosen to fill the vacancy shall fill it, but for the unexpired term.

That this act shall not in anywise affect or change the application of any and all laws, rules and regulations for the control and governance of said board of chosen freeholders where the same are not inconsistent herewith, nor change nor affect its rights, privileges, authorities, powers and duties not inconsistent herewith.

That all acts or parts of acts, general or special, public or private, inconsistent with this act, be and the same are hereby repealed, and that this act shall be deemed a public act and shall take effect immediately."

The election of "two surveyors of the highways, and their tenure of office is provided for in Rev., p. 1195, S. 12, and Rev., p. 1200, S. 41, which two enactments so far as relates to those officers are alike and have not been changed.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1195, S. 12.

That the persons qualified to vote at town meetings shall have full power and authority at their respective annual meetings to elect for such township, by a majority of votes, * * * overseers of the highways, * * * which * * * officers shall hold their * offices for one year, and until others shall be chosen and legally qualified in their stead, * * *.”

“A supplement to an act concerning roads, approved April sixteenth, eighteen hundred and forty-six.

Approved March 23, 1859.

P. L., 1859, p. 526.

Rev., p. 1014, S. 105.

That the overseers of roads for each district shall be elected by the taxpayers of each road district in the State, on the fourth Monday of March, at some convenient place agreed upon by the people of the various districts, * * *.”

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meeting.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1200, S. 41.

“That the inhabitants of the several townships of this State shall decide that the * * * annual town meetings shall be held by ballot * * * and when held by ballot, it shall be lawful to elect at their annual town meetings the following officers, until otherwise required by law, whose qualification shall be the same as are or may be fixed by law, that is : as many overseers of the highway as there are road districts * * * *.”

“An act to amend an act entitled ‘A supplement to an act

entitled 'An act concerning roads,' approved March thirteenth, one thousand eight hundred and seventy-nine,' which supplement was approved February twenty-sixth, one thousand eight hundred and eighty.

Approved April 28, 1885.

P. L., 1885, p. 300.

S. Rev., p. 884, S. 61.

That section one of the act mentioned in the title of this act, as amended by the supplement in said title mentioned, be further amended so as to read as follows :

That in all townships in this State wherein the qualified voters of each road district for the time being are authorized to elect overseers of the highways for said districts respectively, such elections shall be held on the Thursday next succeeding the regular annual town meeting in each and every year, and the overseer in each road district shall set up two notices in writing in two public places in each road district of elections of overseers five days before the day herein fixed for such elections, and in case of the failure of any overseer to give such notice, or in case of the failure for any cause of the voters to elect an overseer, then the township committee shall appoint some suitable person to fill any vacancy."

"An act to amend an act entitled 'An act to amend 'An act to provide for the election of road overseers in their respective districts,' approved April twenty-eighth, one thousand eight hundred and eighty-four,' which amendatory act was approved April seventeenth one thousand eight hundred and eighty-five.

Approved April 29, 1888.

P. L., 1888, p. 110.

That the first section of said amendatory act, approved April seventeenth, one thousand eight hundred and eighty-five, mentioned in the title hereof, be and the same is hereby amended so that henceforth the same shall read as follows :

1. Be it enacted by the Senate and General Assembly of the

State of New Jersey, That hereafter in all townships of this State where the overseers of roads are not now elected at the annual town meeting therein, the overseers of the roads shall be elected in their respective districts by the legal voters residing therein, on Thursday following the regular annual town meeting, in each and every year, and the overseers in each and every district in the township shall set up at least two written or printed notices in two or more public places in the respective road districts, of the election of overseers, stating the time and place of such election (which shall be between the hours of two and five o'clock post meridian), five days before the date herein fixed for such elections, and in case of the failure of any overseer to give such notice, then the town committee shall appoint some suitable person to fill any vacancy that may occur by failure of the legal voters to elect, but in no event shall the overseer, failing in any way to give notice of said election, be eligible for reappointment in that year to the office of road overseer by the town committee; said election may be by ballot or otherwise, as the said legal voters, when assembled, may determine.

2. That so much of said amendatory act, entitled 'An act to amend 'An act to provide for the election of road overseers in their respective districts, approved April twenty-eighth, one thousand eight hundred and eighty-four,' which said amendatory act was approved April seventeenth, one thousand eight hundred and eighty-five, as conflicts herewith, be and the same is hereby repealed, and that this act shall take effect immediately."

"An act amending 'An act to provide for the election of road overseers in their respective districts,' approved April twenty-eighth, one thousand eight hundred and eighty-four, as amended by the act approved February twenty-ninth, one thousand eight hundred and eighty-eight.

Approved June 20, 1890.

P. L., 1890, p. 509.

That section 1 of the act and amendatory act mentioned in the title hereto shall be amended so that henceforth the same shall read as follows :

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That hereafter in all townships of this State where the overseers of roads are not now elected at the annual town meeting therein the overseers of the roads shall be elected in their respective districts by the legal voters residing therein, on Thursday following the regular annual town meeting in each and every year, and the overseers in each and every district in the township shall set up at least two written or printed notices in two or more public places in their respective road districts of the election of overseers stating the time and place of such election (which shall be between the hours of two and seven o'clock post meridian), five days before the date herein fixed for such election, and in case of failure of any overseer to give such notice, then the town committee shall appoint some suitable person to fill any vacancy that may occur by failure of the legal voters to elect, but in no event shall the overseer, failing in any year to give such notice of such election, be eligible for reappointment in that year to the office of road overseer by the town committee; said election may be by ballot or otherwise, as the legal voters, when assembled, may determine."

"An act to amend an act entitled 'An act to provide for the election of road overseers in their respective districts,' approved April twenty-eighth, one thousand eight hundred and eighty-four.

Approved March 9, 1891.

P. L., 1891, p. 120.

That section 1 of said act be amended to read as follows :

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That in all townships in counties of the second class in this State the overseers of roads shall be elected in their respective districts by the legal voters residing therein, on Thursday following the regular town meeting in each and every year, and the clerk of the township shall give notice of the election in each road district, naming the time and place of holding such election, which shall be between the hours of two and eight o'clock in the afternoon, which notice shall be pub-

lished at the time and with the notice of the regular town meeting; and in case of failure, for any cause, of the voters of any district to elect an overseer, then the township committee shall appoint, within ten days after the annual town meeting some suitable person to fill the vacancy; said election may be by ballot or otherwise, as the voters of each district may determine."

"A further supplement to an act entitled 'An act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 12, 1891.

P. L., 1891, p. 127.

That the township committee of each township shall have the full supervision, management and control of the making and repairing of all roads in said township, and may make and repair the same by hire or by contract, and for that purpose may annually appoint a competent person or persons to superintend the making and repairing of all roads and cutting and removal of all briars and weeds, and who shall hold his position at the pleasure of the township committee.

That the township committee of each township may procure machinery, implements, stone, gravel and other material, and hire laborers and teams necessary and proper for making and repairing all roads aforesaid, and to make and repair the same, and may have the power to purchase gravel pits and stone quarries and take title to the same in the name of the township.

That all general acts inconsistent with this act are hereby repealed, and this act shall take effect immediately."

The spirit of the last above act has the apparent purpose to abolish the office of overseer of highways, but all the legislation relating to that position has been set out in order that the present condition of legislation with reference to the subject may be understood.

The act does not in terms abolish the office of overseer of highways, but gives to "the township committee of each town-

ship * * * the full supervision, management and control of the making and repairing of all roads."

"A supplement to an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.'

Approved March 2, 1891.

P. L., 1891, p. 72.

That the term of office of all township officers heretofore elected or hereafter to be elected shall not extend beyond the term for which they were or may hereafter be elected; and no such township officer shall be considered as holding over in any such office after the expiration of the term for which he was or may be elected but the office shall be considered vacant after the expiration of such term until filled by his successor in office."

The various acts set forth under the title of "what officers to be elected, and their tenure of office," have been consolidated into a section, concisely as possible, stating the law as briefed. For the sake of clearness, a single section has been framed in paragraphs stating what officers, and what number of officers are to be elected, and their tenure or term of office. Regard is had to Rev., p. 1201, S. 45, before more particularly referred to, which provides that "a plurality of votes shall be sufficient to elect any officer," and that the vote shall be by ballot (Rev., 1200, S. 41; P. L. 1860, p. 670).

Assuming that the Legislature intended by the act entitled "A further supplement to an act entitled 'An act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four" (P. L., 1891, p. 137), to make obsolete the office of overseers of the highways, no provision has been made for it.

The "fit person to preside at and superintend" town meetings, provided for by the act entitled "An act incorporating the inhabitants of townships, designating their powers and regulating their meetings" (Rev., p. 1193, S. 6; P. L., 1846, p. 15); the "one reputable freeholder as a judge of elections"

referred to in section twelve (12) of the same act; "a judge of elections" as provided for by the act entitled "An act to authorize the inhabitants of this State to vote by ballot at their town meetings" (Rev., p. 1200, S. 41; P. L., 1860, p. 670); the judges and inspectors, and clerks of election provided for by section eighteen (18) of the same act, having been supplanted by the "board of registry and election" created by the act entitled "A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six" (P. L., 1890, p. 361), and the act supplemental to the act last referred to (P. L., 1891, p. 225), no provision is made in the form of new legislation for the election of judges and inspectors and clerks of election. The act of 1891, p. 225, makes ample provision for the creation of election boards.

Therefore, "overseers of highways" and "judges and inspectors and clerks of election" have been eliminated from the list of officers to be voted for at town meetings or township elections, and the officers to be voted for at the annual town meetings or township elections are :

Township Committee,
 Clerk,
 Assessor,
 Collector of Taxes,
 Commissioners of Appeals,
 Overseer of the Poor,
 Constables,
 Pound Keepers,
 Chosen Freeholders,
 Surveyors of Highways, and
 Justices of the Peace.

TOWNSHIP COMMITTEE.

The foregoing acts and parts of acts referring to "a township committee," show that what is contained in the first and second paragraphs of the following proposed new section is the law as it now stands. Regard is had to the legislative classification of counties, and by proviso the present rotation in

tenure of office in the several townships as provided by P. L., 1878, p. 376; P. L., 1883, p. 200, and P. L., 1890, p. 168, is retained.

CLERK.

The existing legislation relating to clerk or town clerk is found in Rev., p. 1195, S. 12; Rev., p. 1200, S. 41, and P. L., 1891, p. 417.

Although the classification of townships by population, as made by P. L., 1891, p. 417, may be questioned as to constitutionality, in the absence of judicial decisions, and in recognition of the tendency of our courts to regard such classifications, the law as found is recommended for re-enactment.

ASSESSOR.

In the paragraph relating to assessors of taxes the existing law set out in Rev., p. 1196, S. 12; Rev., p. 1200, S. 41, and P. L., 1891, p. 87, is left unchanged except to consolidate it.

COLLECTOR.

The paragraph relating to collectors of taxes embodies the existing law, Rev., p. 1196, S. 12; Rev., p. 1200, S. 41, and P. L., 1891, p. 89.

COMMISSIONERS OF APPEAL.

The law relative to commissioners of appeal in the matters of assessment "to hear and finally determine all appeals relative to unjust assessments in cases of taxation," as found in Rev., p. 1195, S. 12, and Rev., p. 1200, S. 41, remains unchanged.

OVERSEERS OF THE POOR.

The act of 1879, p. 115, fixes the number of overseers of the poor to be elected in each township, and in that respect repeals Rev., p. 1195, S. 12, and Rev., p. 1200, S. 41, and fixes the term of office.

CONSTABLES.

The conclusion is that the legislation as provided in Rev., p. 1195, S. 12, and Rev., p. 1200, S. 41, should prevail as to the

number of constables to be elected in each township, recognizing, however, the power of the electors to designate the number by resolution upon ballots cast at annual town meetings or township elections (*McDavitt v. Andover*, 14 Vroom, p. 595), and the acts, P. L., 1880, p. 291; P. L., 1884, p. 28, and P. L., 1884, p. 191, as remedial or enabling acts where such resolution prevails. These acts have been criticised as local and special in their application, and their constitutionality questioned (*Ellingham v. Mount*, 14 Vroom, p. 595).

It is thought advisable to empower the inhabitants of townships to determine by resolution upon ballots cast at town meetings or township elections the number of constables beyond one, to be elected with the rotation of terms of office already established when the number determined upon is three or more. The act of 1880, p. 29, fixes the term of office of constables, which has been adopted.

POUND KEEPERS.

Rev., p. 1195, S. 12, as supplemented by Rev., p. 1200, S. 41, is the recognized law as to the number of pound keepers to be elected and their tenure, and consequently has not been disturbed.

CHOSEN FREEHOLDERS.

Chosen freeholders are not regarded as township officers, however existing general legislation provides for their election at town meetings or township elections. The number to be elected and the term of office is regulated by P. L., 1885, p. 48; P. L., 1887, p. 14, and P. L., 1890, p. 50, which the new act or part of act thought necessary and expedient, is intended to provide for.

SURVEYORS OF THE HIGHWAYS.

The existing legislation fixing the number and term of surveyors of the highways (Rev., p. 1195, S. 12, and Rev., p. 1200, S. 41), has been left undisturbed, and has been incorporated in the new act recommended and appearing necessary.

The act entitled "A further supplement to an act entitled 'An act incorporating the inhabitants of townships, designating

their powers and regulating their meetings,' approved March 2, 1891 (P. L., 1891, p. 72), and the act entitled 'An act respecting the election and terms of office of the clerk, and collector or receiver of taxes in certain towns, boroughs and townships,' approved April 14, 1891," (P. L., 1891, p. 417) are the latest legislation with reference to the term of those offices and have been regarded.

JUSTICES OF THE PEACE.

Although justices of the peace are not limited in their jurisdiction to the townships in which they are elected and reside, the present and accepted legislation provides for their election at the annual town meetings or township elections. The number is provided for by Article VI, Section 7, paragraphs 1 and 2 of the State Constitution, and their term of office by Article VII, Section 2, paragraph 8. The several acts referring to the election and tenure of office of justices of the peace are as follows: Rev., p. 1200, S. 41 (P. L., 1860, p. 670), Rev., p. 535, S. 7 (P. L., 1846, p. 15), and Rev., p. 536, S. 17, (P. L., 1856, p. 232).

This review of "what officers to be elected, and their tenure of office," has prompted the following new section, number 9, covering the annexed paragraphs, as follows:

PARAGRAPH 1.—And be it enacted, That the persons qualified to vote at town meetings or township elections shall have full power and authority at their respective annual town meetings or township elections, to elect by ballot, and by a plurality of votes the following officers for the terms hereinafter specified.

What officers to be elected and their terms of office.

Three township committeemen in all townships in counties of the second, third and fourth classes, one committeeman for one year, one for two years and one for three years, and at each succeeding town meeting or township election thereafter one committeeman shall be elected for the full term of three years; provided, however, that in the several townships in the counties in the classes aforesaid in which the said rotation of term of office shall have been heretofore established, but one township committeeman for the term of three years, shall be elected each year.

Township' om-
mittee.

Five township committeemen in townships in counties of the

first class, for the term of one year ; provided, however, that the provisions of this act shall not apply to townships in counties having special charters.

Township Clerk PARAGRAPH 2.—One township clerk in all townships having a population of ten thousand inhabitants according to the last census, for the term of two years.

One township clerk for one year in all other townships.

Assessor. PARAGRAPH 3.—One assessor of taxes for the term of three years.

Collector. PARAGRAPH 4.—One collector or receiver of taxes in all townships having a population of ten thousand inhabitants according to the last census, for the term of two years.

One collector of taxes, for the term of three years, in all other townships.

Commissioners of Appeals. PARAGRAPH 5.—Three commissioners of appeal in the matters of taxation, for the term of one year.

Overseer of Poor. PARAGRAPH 6.—One overseer of the poor, for the term of one year.

Constables. PARAGRAPH 7.—One or more constables, for the term of three years, in all townships ; provided, however, that at the first election held after the passage of this act in any township wherein it shall be decided to elect three constables, the ballots cast shall designate the name of one constable to hold the office for the term of one year ; the name of another for the term of two years ; the name of a third for the term of three years ; that in townships where it shall be decided to elect four constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the name of another for the term of two years, and the name of a fourth for the term of three years ; that in townships in which it shall be decided to elect five constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the names of two for the term of two years, and the name of a fifth for the term of three years ; that in townships in which it shall be

decided to elect six constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the names of two for the term of two years, and the names of two for the term of three years; provided, that at each succeeding township election, as many constables may be elected as there are constables in said township whose terms of office shall have expired; and it is further provided that at the annual town meeting or township election held after the passage of this act, in all townships in which the rotation of the term hereinbefore provided for shall have been established, nothing in this act shall interfere with the election in such township, at each annual town meeting or township election, of as many constables as there shall be constables of such townships whose terms of office expire.

PARAGRAPH 8.—One or more poundkeepers, for the term of one year.

Poundkeepers.

PARAGRAPH 9.—One chosen freeholder in each township in counties of the third and fourth class, for the term of three years. One chosen freeholder in each township in counties of the second class, for the term of two years.

Chosen Free-
holders.

PARAGRAPH 10.—Two surveyors of the highways, for the term of one year.

Surveyors of
Highways.

PARAGRAPH 11.—As many justices of the peace in each township as the several townships may be constitutionally entitled to elect; their commissions shall bear date and take effect on the first day of May next after their election; they shall hold their offices for the term of five years, unless elected to fill a vacancy, then for the unexpired term only; that in order to ascertain the number of justices of the peace which each township is entitled to elect at each annual town meeting or township election, the abstract of the last or any succeeding census taken under the authority of the United States or of this State next prior to such town meeting or township election, as published by law, shall be conclusive of the number of inhabitants in each township.

Justices of the
Peace.

PARAGRAPH 12.—In all townships having a population of

Term of office
of Clerk and
Collector in cer-
tain townships.

ten thousand inhabitants or over, according to the last census, persons who shall hereafter be elected or appointed to the offices of clerk or collector shall hold their offices until their successors in office shall have been duly elected or appointed, and shall have duly qualified; in all other townships the term of office of all township officers hereafter elected or appointed shall not extend beyond the term for which they were elected or appointed; no township officer shall be considered as holding over after the expiration of the term for which he may be elected or appointed, but the office shall be considered vacant until filled by his successor in office.

Term of office
in case of ap-
pointment.

PARAGRAPH 13.—In any township in this State in which a vacancy shall occur in any township office and such vacancy shall have been filled as prescribed by this act until the next annual town meeting or township election, and the term of the office so made vacant and so filled extends for a longer period of time than the next annual town meeting or township election, the inhabitants of such township shall, at the said next annual town meeting or township election, proceed to elect some suitable person to fill such office for the unexpired term only.

QUALIFICATION OF TOWNSHIP OFFICERS.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

P. L., 1846, p. 15.

Rev., p. 1195, S. 12.

Three or more judicious Freeholders of good character to hear and finally determine all appeals * * * * in cases of taxation.

Two Freeholders commonly called Chosen Freeholders.

One reputable Freeholder as judge of election.

Five judicious Freeholders resident within the township who shall be denominated the township committee.”

“An act to abolish the freehold qualification.

Approved February 28, 1851.

P. L., 1851, p. 93, S. 1.

Rev., p. 745, S. 12.

That it shall not be necessary hereafter for any person to possess a freehold in order to qualify him to be elected to, and hold, occupy, possess and enjoy any public office whatever in any * * * township in this State."

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670, S. 1.

Rev. p. 1200, S. 41.

That the inhabitants of the several townships of this State authorized by law to vote at town meetings are hereby authorized and required, when a majority of the legal voters assembled at any annual town meeting shall decide that the next or subsequent annual town meetings thereafter shall be held by ballot * * * and when held by ballot it shall be lawful to elect at their annual town meetings the following officers * * * whose qualifications shall be the same as are or may be fixed by law, that is a township clerk, a judge of election, an assessor, a collector, one or more chosen freeholders, two surveyors of the highways, three commissioners of appeals, one or more overseers of the poor, as many overseers of the highways as there are road districts, one or more pound keepers, a township committee consisting of three or more persons, a town superintendent of public schools, as many justices of the peace as the township may be constitutionally entitled to elect, one or more constables, &c., &c."

"A supplement to an act entitled 'An act relative to officers, commissions and resignations,' approved April sixteenth, eighteen hundred and forty-six. (Revision.)

Approved April 12, 1876.

P. L., 1876, p. 98.

Rev, p. 745, S. 7.

And also that every person holding an office, the authority and duties of which relate to * * * a township shall reside within such * * * township, provided that it shall not be lawful for any person to be appointed to, or hold any

office * * * * in a township * * who has not the requisite qualifications for personally performing the duties of such office in cases where scientific engineering skill is necessary to the performance of the duties thereof; and provided further that nothing herein contained shall require any town or township attorney or counsel to reside within such town or township."

"An act relating to election and appointments to office hereafter to be made by any board of aldermen, common council, township committee or other municipal board or body.

Approved March 31, 1885.

P. L., 1885, p. 178, S. 1.

S. Rev., p. 507, S. 6.

That hereafter no member of any * * * * township committee or other municipal board or body shall, during the term for which he shall have been elected such member, shall be eligible for election or appointment to any office that is now or hereafter may be by law required to be filled by any such board, council, committee or body, of which he is such member; provided, however, that this act shall not apply to any offices now required by law to be filled from any such appointing body."

"An act respecting the election and terms of office of the clerk, and collector or receiver of taxes in certain towns, boroughs and townships.

Approved April 14, 1891.

P. L., 1891, p. 417, S. 1

That in all * * * * townships having a population of ten thousand inhabitants or over according to the last census, the terms of office of the clerk and collector or receiver of taxes hereafter elected or appointed therein shall be the period of two years, and all persons who shall be hereafter elected or appointed to said offices, or any of them, shall hold office for two years, and until their successors in office shall be duly elected or appointed and shall have duly qualified; and any legal voter of any such * * * township shall be eligible to the said offices of clerk or collector or receiver of taxes."

By the foregoing acts under the title "Qualification of township officers," it is plain that the freehold qualification provided by Rev., p. 1195, S. 12 (P. L., 1846, p. 15), has been eliminated. Rev., p. 745, S. 12 (P. L., 1851, p. 93), plainly so provides. Rev., p. 745, S. 7 (P. L., 1876, p. 98), provides "that every person holding an office, the authority and duties of which relate to * * * a township shall reside within such township," with the exception of town or township attorney or counsel. The act last referred to also contains the proviso "that it shall not be lawful for any person to be appointed, or hold any office * * * in a township * * * who has not the requisite qualifications for personally performing the duties of such office in cases where scientific engineering skill is necessary." S. Rev., p. 507, S. 6 (P. L., 1885, p. 178), renders a member of a township committee ineligible*for election or appointment to any office to be filled by such committee, except offices to be filled from the appointing body. With the exceptions referred to it is evident that the extant legislation upon this subject can be embodied in the two sections next following :

Sec. 10. And be it enacted, That every person holding an office in any township in this state, the powers and duties of which relate to the government of a township, shall possess the constitutional requirements of citizenship, and shall reside within such township ; provided, that it shall not be lawful for any person to be appointed to or hold any office in such township who does not possess the requisite qualifications for personally performing the duties of such office in cases where scientific engineering skill is necessary to the performance of the duties thereof ; and provided further, that nothing herein shall require any township attorney or counsel to reside within such township.

Sec. 11. And be it enacted, That no member of the township committee in any township in this state shall, during the term for which he shall have been elected or appointed such member, be eligible for election or appointment to any office that is now or hereafter may be by law required to be filled by any such committee of which he is a member ; provided, however, that any member of said township committee may

Qualification of
Township Offi-
cers.

be appointed to fill any office required to be held by members of such township committee.

The foregoing indicates the method adopted, and embraces ten of the forty subdivisions into which the work has been divided. The balance is included in about fifteen hundred pages of manuscript which is in process of revision and codification, and will be added to the foregoing with as much expedition as a proper regard for thoroughness of the work will warrant.

Respectfully submitted,

A. D. CAMPBELL,
GEO. E. PACE,
JACOB C. HENDRICKSON, } COMMISSIONERS.

The foregoing Report was made to and printed copies laid before the Legislature at its last session, being the one hundred and sixteenth.

At the same session the following act was passed :

“ A supplement to an act entitled, ‘ An act to provide for a commission to revise and consolidate the general statutes of this State relating to villages, towns and townships,’ approved March ninth, one thousand eight hundred and ninety-one.

Whereas, the commissioners appointed under the provisions of the act to which this is a supplement, have been engaged in the prosecution of the work in said act directed since the second

day of June last ; and, whereas, the duties required of them by said act have proved to be much more laborious than at first supposed and have required much careful examination and research ; and, whereas, the said commissioners by reason thereof find that they are unable to complete the work required of them by said act in time to lay a complete report of the same before the present session of the Legislature ; therefore

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That the said commission be and is hereby continued, with the same duties and powers imposed and conferred upon the members thereof by the act to which this is a supplement, and that the said commissioners shall lay before the Legislature at its next session a complete report of the work of said commission.

2. And be it enacted, That the commissioners heretofore appointed under the provisions of said act shall be paid such compensation on account of the work already done by them as the Governor, Comptroller and Treasurer shall deem just and proper, together with such necessary expenses as they may have incurred in carrying out the provisions of said act which shall be paid by the treasurer on the warrant of the comptroller.

3. And be it enacted, That on the completion of their labors they shall receive such further compensation as the Governor, comptroller and treasurer shall deem just and proper, together with such further necessary expenses as they may have incurred in carrying out the provisions of said act, which shall be paid by the treasurer on the warrant of the comptroller.

4. And be it enacted, That this act shall take effect immediately.

Approved March 22, 1892.

The powers and duties of the commissioners appointed under the act approved March ninth, one thousand eight hundred and ninety-one, being continued by the foregoing supplement to that act, the commissioners have continued the work and therein have adhered to the plan originally adopted, which next brings into consideration the subject

The Mode of Qualifying.

TOWNSHIP COMMITTEE.

“A further supplement to an act entitled, ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,’ approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 11, 1889.

P. L., 1889, p. 261.

That every person elected as a member of the township committee in any township shall, before he enters upon the discharge of his duties, and within six days after notice of his election or appointment, take and subscribe an oath or affirmation before the township clerk or some other person authorized under the laws of this State to administer oaths and affirmations, that he will to the best of his ability and understanding, faithfully, justly and impartially perform the duties of a member of the township committee of such township; and the certificate of such oath or affirmation shall, within six days thereafter, be delivered to the clerk of the said township, who shall file the same in his office; and if such person shall not take and subscribe the said oath or affirmation as aforesaid, or shall not transmit or deliver the same to the township clerk as aforesaid, within the time hereby limited, such neglect shall be deemed and taken as a refusal to serve in the said office.”

Prior to this enactment the persons elected or appointed as members of a township committee were not required to qualify in any manner before entering upon the discharge of the duties of the office. The foregoing act makes necessary the following:

How Township
Committee to
Qualify.

Sec. 12. And be it enacted, That every person elected or appointed as a member of the township committee in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment take and subscribe the following oath or affirmation:

I,

do solemnly and sincerely promise and

swear (or affirm) that I will, to the best of my ability and understanding, faithfully, justly and impartially perform the duties of a member of the township committee of the township of _____, in the county of _____

And every such officer shall, within six days after taking and subscribing said oath or affirmation, file with the township clerk a certificate of said oath or affirmation.

TOWNSHIP CLERK.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every clerk of the township * * * shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the form hereinafter prescribed.” * * * *

I, _____, clerk of the Township of _____, in the County of _____, do solemnly and sincerely promise and swear (or affirm) that I will faithfully and honestly keep all the papers, writings, books and records by virtue of my office committed and which from time to time shall be committed to me; and that I will in all things to the best of my knowledge and understanding perform the duties of said office of clerk without favor or partiality.”

“Supplement to an act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved March 4, 1853.

P. L., 1853, p. 287, S. 1.

S. Rev., p. 1199, Sec. 34.

That it shall be lawful for the presiding officer of any township or ward meeting in which a clerk of said township or ward shall be elected to administer the official oath or affirmation to such clerk.”

It is thought advisable to retain the form of oath or affirmation to be taken by a township clerk heretofore adopted and as set out in Rev., p. 1196, S. 19, but to extend the facilities for qualifying even beyond the provisions of S. Rev., p. 1199, S. 34, and to add the provision that the certificate of the oath or affirmation of the township clerk shall be filed in the office of the clerk of the Court of Common Pleas, because a public officer should not be the custodian of his own badge of office, as is indicated by the following proposed section :

Sec. 13. And be it enacted, That any person elected or appointed as township clerk in any township in this state shall, before he enters upon the discharge of the duties of his office and within six days after notice of his election, take and subscribe the following oath or affirmation :

I, _____ clerk of the township of _____, in the county of _____, do solemnly and sincerely promise and swear (or affirm) that I will faithfully and honestly keep all the papers, writings, books and records by virtue of my office committed and which from time to time shall be committed to me ; and that I will in all things to the best of my knowledge and understanding perform the duties of said office without favor or partiality.

How Township
Clerk to Qual-
ify.

And every such officer shall, within six days after taking and subscribing said oath or affirmation, file in the office of the clerk of the Court of Common Pleas in the proper county a certificate of said oath or affirmation, setting forth the date of the taking of the same and signed by the officer administering the same ; which oath or affirmation may be administered by any member of the township committee of the township in which said clerk is to serve, who is hereby authorized to administer the same, or before any person authorized by law to administer an oath.

ASSESSOR.

“ An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.
Rev., p. 1196, S. 19.

That every * * * township * * * assessor * * * hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the form hereinafter prescribed, to wit : * * * * *

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will truly, faithfully, honestly and impartially value and assess the ratable estates in the township of _____, in the county of _____, and that in making such valuations and assessments I will to the best of my knowledge and judgment observe the directions of the law respecting the same ; and that I will make a true return of all such assessments to the Board of Assessors at their meeting, required to be held on the first Monday of September by the third section of ' An act concerning taxes.' ”

The provisions and requirements of Rev., p. 1196 and 1197, sections 19 and 20, have not been changed, hence we advise the following new section, which is of the same tenor as the present law.

Sec. 14. And be it enacted, That any person elected or appointed as assessor of any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation before any person legally authorized to administer an oath or affirmation :

How Township
Assessor to
Qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will truly, faithfully, honestly and impartially value and assess the ratable estates in the township of _____, in the county of _____, and that in making such valuations and assessments I will to the best of my knowledge and judgment observe the directions of the law respecting the same ; and that I will make a true return of all assessments to the Board of Assessors at their meeting, required to be held on the first Monday of September by the third section of “ An act concerning taxes.”

And every such officer shall, within six days after the taking and subscribing of said oath or affirmation, file with the township clerk a certificate of said oath or affirmation, setting forth the date of the taking of the same and signed by the officer administering the same.

COLLECTOR.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.
Rev., p. 1198, S. 25.

That when any person shall hereafter be elected to the office of collector in any township within this State he shall, before he enters upon the duties of said office, enter into bond to the inhabitants of said township in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident in said township, to be approved by the township committee of said township, and in such sum as the said township committee shall direct, conditional for the faithful performance of all duties of said office of collector of said township according to law.”

“An act to amend an act entitled, ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.’ (Revision) approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 1, 1887.
P. L., 1887, p. 131.

That section number twenty-five of the act entitled, ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.’ (Revision) approved April fourteenth, one thousand eight hundred and forty-six, be amended so as to read as follows :

And be it enacted, That when any person shall hereafter be elected to the office of collector in any township within this State he shall, before he enters upon the duties of said office,

enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved of by the township committee of said township and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law."

"An act to amend an act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.' (Revision) approved April fourteenth, one thousand eight hundred and forty-six, and which said amendment was approved April first, one thousand eight hundred and eighty-seven.

Approved March 25, 1889.

P. L., 1889, p. 93.

That section number twenty-five of the act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.' (Revision) approved April fourteenth, one thousand eight hundred and forty-six, as amended by said act approved April first, one thousand eight hundred and eighty-seven, and which reads as follows :

And be it enacted, That when any person shall hereafter be elected to the office of collector in any township within this State he shall, before he enters upon the duties of said office, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved of by the township committee of said township, and in such sum as said township committee shall direct, conditioned for the faithful performance of all duties of said office of collector of said township according to law, be amended so as to read as follows :

And be it enacted, That when any person shall hereafter be elected or appointed to the office of collector in any township within this State he shall, before he enters upon the duties of

said office and within thirty days after notice given of such election or appointment, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved by the township committee of said township, in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law."

We have incorporated the provisions of Rev., p. 1198, S. 25, as amended by P. L., 1887, p. 131, and further amended by P. L., 1889, p. 93, in one section, with a change, however, requiring that the bond provided for shall be filed with the township clerk directly upon its approval.

Sec. 15. And be it enacted, That any person elected or appointed as collector of taxes of any township in this State shall, before he enters upon the duties of said office and within thirty days after notice given of such election or appointment, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved by the township committee of said township, in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law, in the following or like form :

How Township
Collector to
Qualify.

Know all men by these presents, that we, A. B., C. D., and E. F., all of the county of _____, in the State of New Jersey, are held and firmly bound unto the inhabitants of the township of _____, in the county of _____, in the sum of _____ dollars, money of the United States, to be paid to the said inhabitants of the township of _____, in the county of _____, their successors or assigns, to which payment well and truly to be made, we bind ourselves and each of us for himself in the whole, our and every of our heirs, executors and administrators, firmly by these presents.

Sealed with our seals and dated the _____ day of _____ in the year of our Lord, &c.

The condition of this obligation is, that whereas the above (A. B.) was at the last annual town meeting of the township of _____ elected (or was on the _____ day of _____ in the year of our Lord, &c., duly appointed by the township committee of the township of _____) collector of taxes of the township of _____ aforesaid, now, therefore, if the said (A. B.) shall faithfully perform all the duties enjoined on him as the collector of taxes of said township, then the above obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed and delivered in the presence of $\left\{ \begin{array}{l} \text{A. B. (LS)} \\ \text{C. D. (LS)} \\ \text{E. F. (LS)} \end{array} \right.$

Which said bond shall forthwith be delivered to the clerk of the township.

COMMISSIONERS OF APPEALS.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every * * * * commissioner of appeals in cases of taxation * * * * hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the * * * * following form, to wit :

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will well and faithfully execute the trust reposed in me, and perform my duty as a commissioner of appeals in cases of taxation for the township of _____, in the county of _____, according to the best of my knowledge and understanding without favor or partiality.”

We have made a single section of the oath and incidents of qualification of commissioners of appeal from Rev., pages 1196

and 1197, sec's. 19 and 20, for the purpose of clearness and simplification.

Sec. 16. And be it enacted, That every person elected or appointed as a commissioner of appeals in cases of taxation in any townships in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

How Commis-
sioners of Ap-
peal to Qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will well and faithfully execute the trust reposed in me and perform my duty as a commissioner of appeals in cases of taxation for the township of _____, in the county of _____, according to the best of my knowledge and understanding without favor or partiality.

And every such officer shall within six days after the taking and subscribing of said oath or affirmation file with the township clerk a certificate of said oath or affirmation setting forth the date of the taking of the same and signed by the officer administering the same.

OVERSEER OF THE POOR.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every * * * * * overseer of the poor * * hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the * * * * * following form, to wit :

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding, well and faithfully execute the trust reposed in me as an overseer of the poor of the township of _____, in the county of _____”

“A supplement to ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.’

Approved March 10, 1869.

P. L., 1869, p. 343, S. 1.

Rev., page 1200, Sec. 38.

That when any person shall hereafter be elected to the office of overseer of the poor in any township within this State he shall, before he enters upon the duties of his office, enter into bonds to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, who shall be a freeholder or freeholders and resident in said township, to be approved of by the township committee of said township, and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of overseer of the poor of said township according to law.”

We have made two sections setting forth the form of oath, the requirements and form of a bond as incidents of qualifying, gathered from the foregoing legislation relating to overseers of the poor and brought them together to simplify the matter.

Sec. 17. And be it enacted, That any person elected or appointed as overseer of the poor in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding, well and faithfully execute the trust reposed in me as an overseer of the poor of the township of _____, in the county of _____

How Overseer
of Poor to
Qualify.

And every such officer shall within six days after the taking and subscribing of said oath or affirmation file with the township clerk a certificate of said oath or affirmation, setting forth the date of the taking of the same and signed by the officer administering the same.

Oath.

To give bond.

Sec. 18. And be it enacted, That in addition to making and subscribing the said oath or affirmation every such overseer of the poor shall, before he enters upon the duties of his office, enter into bonds to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, who shall be a freeholder or freeholders and resident in said township, to be approved of by the township committee of said township, and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of overseer of the poor of said township according to law, which said bond shall forthwith be delivered to the clerk of the township.

CONSTABLES.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every * * * * and constables hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the * * * words following, to wit:

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will well and truly serve the State of New Jersey in the office of constable for the township of _____, in the county of _____; that I will honestly and impartially summon, empanel and return good and lawful men for juries, able and sufficient and not suspected or procured, as is or shall be directed by law; that I will to the utmost of my power faithfully and without delay execute all writs, precepts, processes, warrants and executions to me directed, and which shall come to my hands and truly return the same; that in the exercise of my office I will do no wrong to any, but will do right to all, and take none but lawful fees; that I will truly, diligently and honestly, without fraud, deceit,

oppression, favor or partiality do, execute and perform all services, acts and duties of my said office to the best of my knowledge, judgment and ability."

"An act respecting constables.

Approved April 16, 1846.

Rev., p. 148, S. 1.

That every person who shall be elected or appointed to the office of constable in any of the townships of this State shall, before he enters upon the execution of his office, repair to the township committee and thereupon enter into a bond to the inhabitants of the township, in their corporate name and capacity, with one or more sureties, to be approved of by the said committee in such sum as the said committee shall direct, conditioned for the true and faithful performance of all the duties of his said office as constable in the following or like form :

'Know all men by these presents, that we, A. B., C. D. and E. F., all of the township of _____, in the county of _____, in the State of New Jersey, are held and firmly bound unto the inhabitants of the township of _____, in the county of _____, in the sum of _____ dollars, money of the United States, to be paid to the said inhabitants of the township of _____, in the county of _____, their successors or assigns, to which payment well and truly to be made, we bind ourselves and each of us for himself in the whole, our and every of our heirs, executors and administrators, firmly by these presents.

Sealed with our seals, and dated the _____ day of _____ in the year of our Lord, &c.

The condition of this obligation is, that whereas the above bound A. B. was at the last annual town meeting of the township of _____, elected a constable of said township, now, therefore, if the said A. B. shall truly and faithfully perform all the duties enjoined on him as constable of said township, then the above obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed and delivered in) A. B. (LS)
the presence of) C. D. (LS)
E. F. (LS), "

We have incorporated the constable's oath in a single section, and added the incidents of qualifying as provided in Rev., p. 1197, Secs. 19 and 20. The form of the bond is constituted a section by itself in the form provided by Rev., p. 148, S. 1, with the additional requirement that it shall be forthwith filed with the township clerk, in accord with the spirit of all other acts requiring oaths and other evidences of qualification to be so filed.

How
Constables to
Qualify.

Sec. 19. And be it enacted, That any person elected or appointed as a constable in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

Oath.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will well and truly serve the State of New Jersey in the office of constable for the township of _____, in the county of _____; that I will honestly and impartially summon, empanel and return good and lawful men for juries, able and sufficient and not suspected or procured, as is or shall be directed by law; that I will to the utmost of my power, faithfully and without delay, execute all writs, precepts, processes, warrants and executions to me directed, and which shall come to my hands and truly return the same; that in the exercise of my office I will do no wrong to any, but will do right to all, and take none but lawful fees; that I will truly, diligently and honestly, without fraud, deceit, oppression, favor or partiality do, execute and perform all services, acts and duties of my said office to the best of my knowledge, judgment and ability.

And every such officer shall within six days after the taking and subscribing of said oath or affirmation file with the township clerk a certificate of said oath or affirmation, setting forth the date of the taking of the same and signed by the officer administering the same.

Sec. 20. And be it enacted, That in addition to making and subscribing the oath or affirmation required in the foregoing section, every such constable shall, before he enters upon the execution of his office, and within thirty days, enter into a

bond to the inhabitants of the township, in their corporate name, with one or more sureties, to be approved of by the said committee, in such sum as the said committee shall direct, conditioned for the true and faithful performance of all the duties of his said office as constable in the following or like form :

“ Know all men by these presents, that we, A. B., C. D. and E. F., all of the township of _____, in the county of _____, in the State of New Jersey, are held and firmly bound unto the inhabitants of the township of _____, in the county of _____, in the sum of _____ dollars, money of the United States, to be paid to the said inhabitants of the township of _____, in the county of _____, their successors or assigns, to which payment well and truly to be made, we bind ourselves and each of us for himself in the whole, our and every of our heirs, executors and administrators, firmly by these presents.

Bond.

Sealed with our seals, and dated the day of
in the year of our Lord, &c.

The condition of this obligation is, that whereas the above A. B. was at the last annual town meeting of the township of _____, elected a constable of said township; now, therefore, if the said A. B. shall truly and faithfully perform all the duties enjoined on him as a constable of said township, then the above obligation to be void, otherwise to be and remain in full force and virtue."

Signed, sealed and delivered in } A. B. (LS)
the presence of } C. D. (LS)
 } E. F. (LS)

Which said bond shall be forthwith delivered to the clerk of the township.

SURVEYORS OF THE HIGHWAYS.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every * * * surveyor of the highways * * *
 * * * hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office and within six days after notice of such election or appointment, take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township in the * * * following form, to wit:

“I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding, well, justly and faithfully execute the office of a surveyor of the highways without favor or partiality.”

Approved April 14, 1846.

Rev., p. 1197, S. 20.

“That every justice of the peace, before whom such oath or affirmation shall be taken and subscribed, shall, without fee or reward, certify, under the said writing, the day and year when such oath or affirmation was taken, and subscribe his name thereto and then deliver the said certificate to the officer taking such oath or affirmation, who shall, within six days thereafter, transmit or deliver such certificate to the clerk of the township for which such officer was elected or appointed, who shall file every such oath or affirmation, except that of surveyors of the highways; and the said clerk shall, within twenty days after every election for the surveyors of the highways, transmit to the clerk of the Court of Common Pleas of the county, to be by him filed, the oath or affirmation of such surveyor or surveyors, as may have been presented to him within the time prescribed by law, a copy of which oath or affirmation shall be first filed by the said town clerk, and remain of record in his office.”

The only existing legal provision for the manner in which surveyors of highways shall qualify is that in Rev., p. 1196 and 1197, Secs. 19 and 20, which is included in the following proposed section, including the addition that the surveyors of the highways themselves, and not the township clerk, shall file a copy of the prescribed oath in the office of the clerk of the Court of Common Pleas.

Sec. 21. And be it enacted, That every person elected or appointed as a surveyor of the highways in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

How Surveyors
of Highways
to Qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding well, justly and faithfully execute the office of a surveyor of highways without favor or partiality.

And every such officer shall within twenty days after taking and subscribing said oath or affirmation file with the clerk of the Court of Common Pleas of the county in which he shall reside a certificate of said oath or affirmation, setting forth the date of taking the same and signed by the officer administering the same ; and he shall also file within the said time a copy of said oath or affirmation so certified with the clerk of the township in which he shall have been elected or appointed.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 19.

That every clerk of the township, surveyor of the highways, assessor, commissioner of appeals in cases of taxation, overseer of the poor and constable hereafter elected or appointed as aforesaid shall, before he enters upon the execution of his office * * * * take and subscribe an oath or affirmation before some justice of the peace residing in or near the said township * * *.”

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1197, S. 20.

That every justice of the peace before whom such oath or affirmation shall be taken shall, without fee or reward, certify under the said writing the day and year when such oath or affirmation was taken and subscribe his name thereto and then deliver the said certificate to the said officer taking such oath or affirmation * * * *."

"A supplement to an act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.' Approved April fourteenth, eighteen hundred and forty-six.

Approved Feb. 11, 1852.

P. L., 1852, p. 22.

Rev., p. 1199, S. 33.

That the clerk of any township or ward in this State shall have power to take the official oath or affirmation of any township or ward officer, duly elected or appointed in their respective districts, now required to be taken and subscribed before some justice of the peace; and shall give the like certificate thereof, and deliver the same to such officer as is required by law, which shall have the like effect as if taken before and made by such justice, and that without fee or reward."

"An act to incorporate the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1198, S. 21.

That if any clerk, surveyor, assessor, commissioner of appeals, overseer of the poor or constable shall not take and subscribe such oath or affirmation as aforesaid or shall not transmit or deliver the same to the clerk as aforesaid, within the time hereby limited, or if any officer elected or appointed as aforesaid, shall not give such security as is or shall be by law required, within the time for that purpose limited, then and in every such case such neglect shall be deemed a refusal to serve in such office * * * *."

“An act enabling township clerks to take affidavits in township business.

Approved April 14, 1891.

P. L., 1891, p. 415.

That hereafter it may and shall be lawful for the township clerks of the several townships in this State to take affidavits in all cases concerning township business.”

One section is recommended as a substitute for Rev., p. 1197, Secs. 20 and 21, Rev., p. 1199, S. 33, P. L., 1889, p. 261, and P. L., 1891, p. 415, designating the persons before whom an official oath or affirmation may be taken by persons elected or appointed to a township office and required to make oath or affirmation. The same section provides that a failure to qualify is equivalent to a refusal to serve. We have also so changed the existing law as to give persons elected or appointed the privilege to make the required oath or affirmation before any person authorized by law to administer an oath or affirmation.

Sec. 22. And be it enacted, That all township officers elected or appointed in any township in this State who are required by law to take and subscribe an oath or affirmation before entering upon the duties of office shall take and subscribe their several oaths or affirmations before the township clerk, who is hereby authorized to take the same, or any other person authorized by the laws of this State to administer oaths and affirmations; and if any such officer or officers shall not take or subscribe the oath or affirmation of office required by this act within the time prescribed by this act and shall not file a certificate of the same with the township clerk within the time required by this act, such neglect shall be deemed and taken as a refusal to serve in said office; and if any officer or officers of any township in this State, who are required by this act to enter into bond to the inhabitants of the township with sufficient sureties for the faithful performance of their duties, shall fail to execute and deliver such bond within the time limited by this act, such neglect shall be deemed a refusal to serve in such office.

Before whom
to take Oaths.

DISPOSITION OF THE EVIDENCES OF QUALIFICATION.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1197, S. 20.

That any justice of the peace before whom such oath or affirmation shall be taken shall * * * * certify under the said writing the day and year when such oath or affirmation was taken, and subscribe his name thereto and deliver the said certificate * * to the officer taking such oath or affirmation, who shall deliver such certificate to the clerk of the township for which such officer was elected or appointed, who shall file every such oath or affirmation, except that of surveyors of the highways; and the said clerk shall within twenty days after every election for the surveyors of the highways transmit to the clerk of the Court of Common Pleas of the county, to be filed, the oath or affirmation of such surveyor or surveyors as may have been presented to him within the time prescribed by law, a copy of which oath or affirmation shall be first filed by the said town clerk and remain of record in his office.”

“An act respecting constables.

Approved April 16, 1846.

Rev., p. 148, S. 1.

That every person who shall be elected or appointed to the office of constable * * * * shall, before he enters upon the execution of his office * * * * enter into a bond * * * which bond shall be delivered to the clerk of the township, who is hereby directed and required to record and file the same in his office.”

“An act relative to the election of constables.

Approved March 12, 1880.

P. L., 1880, p. 291, S. 3.

S. Rev., p. 130, S. 4.

That constables shall be required to renew their bonds annually, and if they shall neglect or refuse so to do within thirty days after the expiration of each yearly term, the position shall become vacant, and such vacancy shall be filled as provided by law."

"An act in relation to official bonds.

Approved February 5, 1881.

P. L., 1881, p. 15, S. 1.

S. Rev., p. 508, S. 12.

That if the execution of the official bond of any officer of any county, city, incorporated town, village, borough or other municipality, or of any township in this State, shall be duly acknowledged and proven in the manner provided by law for taking the acknowledgments and proof of deeds, it shall be lawful for the clerk of the county wherein such officer resides to record such bond with the acknowledgment and proof of the execution of the same in a book labelled 'public officers' bonds,' which book shall be provided by him at the expense of the county, and shall be indexed in the names of the officers and their sureties and of the corporation to which the bonds are respectively given * * *."

"An act concerning bonds given by municipal officers or employees for the performance of official duty.

Approved April 14, 1891.

P. L., 1891, p. 411, S. 1.

That hereafter all bonds now or hereafter required to be given by any municipal officer or employee for the proper performance of official duty, whether given directly to a municipality or to some officer or department thereof, shall be recorded in the office of the clerk of the county in which any such municipality may be situated, provided that the governing body of such municipality shall so direct * * *."

Under this head two sections have been framed covering the matters contained in the laws above set out: Rev., p. 1197, S. 20; S. Rev., p. 130, S. 4; Rev., p. 148, S. 1, and P. L., 1891,

p. 411, S. 1. The act, P. L., 1881, p. 15, S. 1, (S. Rev., p. 508, S. 12,) while it applies in terms to townships, has been passed as inoperative, because there is no statutory requirement that bonds of township officers shall be acknowledged as proofs of deeds are required to be acknowledged. Following the spirit of the act of 1880, p. 291, (S. Rev., p. 130, S. 4,) requiring the annual renewal of constables' bond, we have made a general provision requiring all officers elected for a term of more than one year to annually renew their bonds. The collector, who is now elected for a term of three years, comes under that category, but the act extending the term of office to three years (P. L., 1891, p. 87,) makes no provision for the annual renewal of such official bond.

Sec. 23. And be it enacted, That the township clerks of the several townships of this State shall file in their respective offices the certificate of the oaths and affirmations of office transmitted and delivered to them by the several officers of said townships required by this act to be filed with the township clerk; the copies of the certificates of the oaths and affirmations of office of the surveyors of the highways required by this act to be so filed; and the said township clerks are also required to file and record the bonds of the several officers delivered and transmitted to them as directed by the provisions of this act, where said bonds shall remain of record; and if the township committee of any township shall so direct the said bonds, and all other bonds of township officials elected or appointed, shall be acknowledged as proofs of deeds are required to be acknowledged, which bonds so acknowledged together with the acknowledgment and proof of the execution of the same shall be recorded in the office of the clerk of the county in which such township is situate in a book labelled "Public Officers' Bonds," which book shall be provided by him at the expense of the county, and shall be indexed in the names of the officers and their sureties and of the corporation to which the bonds are respectively given.

Disposition of
Qualifications
of Township
Officers.

Sec. 24. And be it enacted, That all township officers who are required by this act to enter into bond with sureties for the faithful performance of their duties and whose term of office exceeds one year, shall within thirty days after the expiration

of each year of their term of office renew their bonds, and shall file the same forthwith with the township clerk; and if any such officer or officers shall neglect or refuse so to do within the time hereby limited, such office or offices shall become vacant and shall be filled as vacancies in township offices are directed by the provisions of this act to be filled.

What Constitutes a Vacancy in Office.

“An act incorporating the inhabitants of townships designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1195, S. 13.

That if any township shall neglect at their annual town meeting to choose any of the officers directed by law to be chosen, or if any of the officers so chosen in any township shall refuse to serve or die, or remove out of the said township or become incapable of serving before the next annual meeting, then it shall be lawful for the persons qualified to vote at town meetings to assemble from time to time and hold town meetings for the purpose of supplying such vacancies.”

“An act incorporating the inhabitants of townships designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1198, S. 21.

That if any clerk, surveyor, assessor, commissioner of appeals, overseer of the poor or constable shall not take and subscribe such oath or affirmation as aforesaid, or shall not transmit or deliver the same to the clerk as aforesaid within the time hereby limited, or if any officer elected or appointed as aforesaid, shall not give such security as is or shall be by law required within the time for that purpose limited then and in every such case such neglect shall be deemed a refusal to serve, *

* * * * *

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1198, S. 25.

That when any person shall hereafter be elected to the office of collector in any township within this state, he shall before he enters upon the duties of said office, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders, and resident in said township, to be approved of by the township committee of said township, and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township, according to law.”

“An act to regulate term of office in municipalities.

Approved March 12, 1880.

P. L., 1880, p. 309.

That whenever any officer of any municipal government in this state shall remove from any such municipality, and shall no longer be a bonafide resident therein, such removal, and non-residence shall constitute a vacancy in the office held by such non-resident, and such municipality by its lawfully constituted authority shall immediately proceed to fill such vacancy in the manner and form prescribed by law for the filling of such vacancies, but this act shall not apply to the removal of any such officer from one ward to another ward of any such municipality unless otherwise provided by any special charter of any city in this state.”

“A supplement to ‘An act to regulate the term of office in municipalities,’ approved March twelfth, one thousand eight hundred and eighty.

Approved March 10, 1882.

P. L., 1882, p. 85.

S. Rev. p. 506, S. 4.

That section one of 'An act to regulate term of office in municipalities,' to which this act is a supplement, be and the same is hereby amended so as to read as follows, viz: 1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That whenever any officer of any municipal government in this state shall remove from any such municipality and shall no longer be a bona fide resident therein, or whenever the resignation of such officer shall have been accepted by the authority competent to appoint his successor, such removal and non-residence or such resignation shall constitute a vacancy in the office held by such non-resident or person who shall have resigned, and from the time of such removal or resignation such officer shall not exercise any of the duties of the office so made vacant."

"A further supplement to an act entitled, 'An act incorporating the inhabitants of townships designating their powers and regulating their meetings,' approved April fourteenth one thousand eight hundred and forty-six, (Revision of one thousand eight hundred and seventy-seven page 1195).

Approved April 25, 1884.

P. L., 1884 p. 266.

S. Rev. p. 1030, S. 1.

That section thirteen of the act to which this is a supplement be amended to read as follows:

(13.) And be it enacted, That if any township shall neglect at their annual town meeting to choose any of the officers directed by law to be chosen, or if any of the officers so chosen in any township shall refuse to serve, or shall tender to the township committee his resignation of such office, or shall die, or remove out of the said township or become incapable of serving before the next annual meeting, then it shall be lawful for said township committee to accept such resignation or to declare such office vacant or both: * * * * *

"An act to amend an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regula-

ting their meetings,' (Revision), approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 1, 1887.

P. L., 1887, p. 131.

That section number twenty-five of the act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings' (Revision), approved April fourteenth, one thousand eight hundred and forty-six, be amended so as to read as follows :

(25.) And be it enacted, That when any person shall hereafter be elected to the office of collector in any township within this State he shall, before he enters upon the duties of said office, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders, and resident within the county in which said township is situate, to be approved of by the township committee of said township, and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township, according to law."

The last foregoing act has been set out because of the relation the amendment of it approved March 25, 1889 (P. L. 1889, p. 93), and the supplement to it approved April 11, 1889 (P. L. 1889, p. 261,) bear to it.

"An act to amend an act entitled 'An act to amend an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings' (Revision), approved April fourteenth, one thousand eight hundred and forty-six, and which said amendment was approved April first, one thousand eight hundred and eighty-seven.

Approved March 25, 1889.

P. L., 1889, p. 93.

That section number twenty-five of the act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings' (Revision) approved

April fourteenth one thousand eight hundred and forty-six as amended by said act approved April first, one thousand eight hundred and eighty seven, and which reads as follows :

That when any person shall hereafter be elected to the office of collector in any township within this state, he shall before he enters upon the duties of said office, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties being a freeholder or freeholders and resident within the county in which said township is situate, to be approved of by the township committee of said township, and in such sum as said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law, be amended so as to read as follows :

That when any person shall hereafter be elected or appointed to the office of collector in any township within this state, he shall, before he enters upon the duties of said office and within thirty days after notice given of such election or appointment, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved by the township committee of said township, in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law."

"A further supplement to an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,' approved April fourteenth one thousand eight hundred and forty-six.

Approved April 11, 1889.

P. L., 1889, p. 261.

That every person elected as a member of the township committee in any township shall, before he enters upon the discharge of his duties, and within six days after notice of his election or appointment, take and subscribe an oath or affirma-

tion before the township clerk, or some other person authorized under the laws of this state to administer oaths or affirmations, that he will, to the best of his ability and understanding faithfully justly and impartially perform the duties of a member of the township committee of such township; and the certificate of such oath or affirmation shall, within six days thereafter, be delivered to the clerk of the said township, who shall file the same in his office; and if such person shall not take and subscribe the said oath or affirmation as aforesaid; or shall not transmit or deliver the same to the township clerk as aforesaid, within the time hereby limited, such neglect shall be deemed and taken as a refusal to serve in the said office."

The provisions of Rev. p. 1195, S. 13; Rev. p. 1198, S. 21; Rev. p. 1198, S. 25; the act approved March 12, 1880 (P. L., 1880, p. 309); the act approved March 10, 1882 (P. L. 1882, p. 85); the act approved April 25, 1884 (P. L. 1884, p. 266); the act approved April 1, 1887 (P. L. 1887, 131); the act approved March 25, 1889 (P. L. 1889, p. 92), and the act approved April 11, 1889, (P. L. 1889, p. 261), have been consolidated into one section, to which has been added, in order that there may be a record of vacancies in township offices, a requirement that there shall be a formal declaration of such vacancies, and that such declaration shall be recorded in the town book.

What Constitutes a vacancy in Office.

Sec. 25. And be it enacted, That whenever in any township of this state the inhabitants of such township shall neglect at their annual township election to choose any of the officers directed by this act to be chosen, or if any officer so chosen shall refuse to serve or fail to qualify as required by this act, or shall tender his resignation of such office, or shall die, or remove out of the said township, and shall no longer be a bona fide resident therein, or become incapable of serving before the next annual township election, then it shall be lawful for the township committee to accept such resignation, or to declare such office vacant, or both; which declaration together with the reason or reasons for the same shall be recorded by the township clerk in the town book; and from the time of such removal or resignation such officer shall not exercise any of the duties of the office so made vacant.

HOW VACANCIES TO BE FILLED.

“An act to incorporate the inhabitants of township, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1195, S. 13.

That if any township shall neglect at their annual town meeting to choose any of the officers directed by law to be chosen, or if any of the officers so chosen in any township, shall refuse to serve, or die, or remove out of the said township, or become incapable of serving before the next annual meeting, then it shall be lawful for the persons qualified to vote at town meetings to assemble together, from time to time, and hold town meetings for the purpose of supplying such vacancies, and in case of neglect of the electors for fifteen days after such omission to choose, or after the death, refusal to serve, or inability of any township officer, the township committee, shall, by writing under their hands and seals, appoint a person to fill such vacancy until the next annual town meeting.”

“An act to incorporate the inhabitants of township, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1196, S. 15.

That when it shall be necessary in the opinion of the township committee to hold a town meeting for any of the purposes specified in this or any other act, at any time between the annual meetings, it shall be the duty of the clerk of such township to give notice thereof * * * mentioning the time, place and object or purpose of such meeting.”

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1196, S. 18.

That if the appointment to office is made by the township

committee in the manner prescribed by law, then it shall be the duty of the said committee to give personal notice to, or cause notice in writing to be left at the place of abode of the person so appointed of such his appointment within five days after the same, and also within the said time to transmit an account of such appointments to the clerk of the said court of common pleas."

"An act to authorize the inhabitants of the several townships of this state to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L. 1860, p. 670.

Rev. p. 1201, S. 45.

And in case there shall be a neglect or failure to elect any officer by the town meeting, * * * * or in case of the refusal of any person elected to accept of the appointment, or if a vacancy occurs from any other cause, or in case two or more have an equal number of votes, for the same office, the town committee shall, at their next meeting thereafter, fill such vacancy, * * * unless they shall deem a special town meeting for these purposes advisable * * *."

"A supplement to an act entitled, 'An act respecting constables,' approved April sixteenth, one thousand eight hundred and forty-six.

Approved February 19, 1879.

P. L. 1879, p. 29.

Rev. p. 129, S. 1.

That any vacancy existing in the office of constables in this state by reason of resignations, removal or death, such vacancy may be filled by the board of aldermen, common council, township committee or other legislative body of any * * * township within this state."

"A further supplement to an act entitled, 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,' approved April fourteenth one

thousand eight hundred and forty-six, (Revision of one thousand eight hundred and seventy-seven, page 1195).

Approved April 25, 1884.

P. L. 1884, p. 266.

S. Rev. p. 1030, S. 1.

That section thirteen of the act to which this a supplement be amended to read as follows :

(13). And be it enacted, That if any township shall neglect at their annual town meeting to choose any of the officers directed by law to be chosen, or if any of the officers so chosen in any township shall refuse to serve or shall tender to the township committee his resignation of such office, or shall die, or remove out of the said township, or become incapable of serving before the next annual meeting, then it shall be lawful for said township committee to accept such resignation, or to declare such office vacant or both; and, in case a vacancy occurs as aforesaid, such township committee shall, by a writing under their hands, appoint a person to fill such vacancy until the next annual town meeting.

And be it enacted, That section fourteen of the act to which this is a supplement, be and the same is hereby repealed.

And be it enacted, That this act shall take effect immediately, and that all acts and parts of acts inconsistent with this act, be and the same are hereby repealed."

The provisions of Rev. p. 1195, S. 13; Rev. p. 1196, S. 15; the act approved March 22, 1860, (P. L. 1860, p. 670); the act approved February 19, 1879, (P. L. 1879' p. 29), and the act approved April 25, 1884, (P. L. 1884, p. 266), have been combined in the following section with the additional requirement that a record shall be kept of the action of the township committee relative to appointments to fill vacancies in office.

The notice of such appointment required by Rev. p. 1196, S. 18, as hereinbefore set out is retained in substance in the proposed section 27, in which has been incorporated the provision that a person appointed to fill a vacancy shall qualify in the same manner as one elected to the same office.

How Vacan-
cies Filled.

Sec. 26. And be it enacted, That whenever in any township of this state a vacancy in any office shall arise or has been declared vacant by the township committee, the said committee shall by writing under their hands and seals appoint a person to fill such vacancy until the next annual township election; which said writing shall be recorded by the township clerk in the town book.

Notice of Ap-
pointment.

Sec. 27. And be it enacted, That upon the appointment of any person by the township committee of any township of this state to fill a vacancy in any township office, existing or arising from any cause whatever, it shall be the duty of the said committee to direct the township clerk to give personal notice in writing, to be left at the place of abode of the person so appointed, of such his appointment, within five days after such appointment, and also within the same time transmit a copy of the resolution or action of said committee making such appointment to the clerk of the court of common pleas of the county in which said township is situate, which officer or officers so as aforesaid appointed and notified shall, before entering upon the duties of the office to which the appointment is made, qualify by producing his qualification of office and dispose of the same in the manner as required if he had been elected to such office.

Appointee to
Qualify.

Organization of the Township Committee.

TOWNSHIP COMMITTEE TO APPOINT TOWNSHIP TREASURER.

Although these two subjects were originally intended to be considered separately, it has now been concluded to combine them because of their intimate relation.

“An act concerning townships and township officers.

Approved March 8, 1877.

P. L., 1877, p. 60, S. 1.

Rev. p. 1202, S. 51.

That all such town meetings held after said first of January one thousand eight hundred and seventy-seven, the several

town and township committees to be voted for and elected in said towns and townships shall consist of three persons in towns and townships containing less than two hundred legal voters, and in towns and townships having three hundred or more legal voters shall consist of five persons, and the said committee when duly elected appointed and qualified shall have power and authority to appoint one of their number to be the chairman of said committee and one to be treasurer thereof; the chairman of the said committee shall preside at all meetings thereof and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings and shall record the same in the town book; the treasurer of said committee shall be the custodian of the monies of such town or township; and such treasurer shall give bond to the inhabitants of such town or township, in such sum and with such sureties as the said committee shall approve conditioned for the faithful discharge of all the duties of his office and for the payment by him on demand to his successor in office, or to such person as the said committee shall designate and appoint, of such monies remaining in his hands not paid out on the order of said committee and upon the further condition that such treasurer render at all times when called upon by the said committee and at the end of his term of office a just and true account of all monies received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been first approved by the said town committee and such approval endorsed on said bond; provided however that the provisions of this act shall not apply to any township which is divided into wards or districts and in which some or all of the members of the township committee are elected from in and by such wards or districts."

"A further supplement to an act entitled 'An act concerning townships and township officers' approved April twenty-first eighteen hundred and seventy-six.

Approved April 5, 1878.

P. L., 1878, p. 374.

S. Rev. p. 1033, S. 20.

That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons; and the said committee when duly elected appointed and qualified shall have power and authority to appoint one of their number to be the chairman of said committee and one to be treasurer thereof; the chairman of the said committee shall preside at all the meetings thereof and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings and shall record the same in the town book; the treasurer of said committee shall be the custodian of the moneys of such town or township; and such treasurer shall give bond to the inhabitants of such town or township in such sum and with such sureties as the said committee shall approve conditioned for the faithful discharge of all the duties of his office and for the payment by him on demand to his successors in office or to such person as the said committee shall designate and appoint of such moneys remaining in his hands not paid out on the order of said committee, and upon the further condition that such treasurer render at all times when called upon by the said committee, and at the end of his term of office a just and true account of all moneys received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been first approved by the said town committee, and such approval endorsed on said bond; provided however, that the provisions of this act shall not apply to townships in counties of this state having one hundred thousand inhabitants or more by the last State census."

The above supplement differs with the act of 1877, (P. L., 1877 p. 60), only in the proviso, and extends the provisions of the original act "to townships in counties of this state having one hundred thousand inhabitants, or more, by the last State census."

"A further supplement to an act entitled 'An act concerning townships and township officers' approved April twenty-first one thousand eight hundred and seventy-six.

Approved March 26, 1889.
P. L. 1889, p. 97.

That section one of the act to which this is a further supplement which section, as the same was amended by a supplement to said act, approved April fifth, one thousand eight hundred and seventy-eight reads as follows :

That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons, and the said committees when duly elected, appointed and qualified, shall have power and authority to appoint one of their number to be the chairman of said committee, and one to be treasurer thereof, the chairman of the said committee shall preside at all the meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book ; the treasurer of the said committee shall be the custodian of the monies of such town or township, * * * * * and such treasurer shall give bond to the inhabitants of such town or township in such sum and with such sureties as the said committee shall approve conditioned for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in office or to such person as the committee shall designate and appoint of such moneys remaining in his hands not paid out on the order of said committee, and upon the further condition that such treasurer render at all times when called upon by the said committee and at the end of his term of office, a just and true account of all moneys received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been first approved by the said town committee, and such approval indorsed on said bond ; provided, however, that the provisions of this act shall not apply to townships in counties of this State having one hundred thousand inhabitants or more by the last State census, shall be amended so that the same shall read as follows :

That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons ; and the said committees when duly elected, ap-

pointed and qualified shall have power and authority to appoint one of their number to be the chairman of said committee, and one to be treasurer thereof; or they may appoint the collector of the township to be treasurer thereof; the chairman of the said committee shall preside at all the meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book; the treasurer of the said committee shall be the custodian of the moneys of such town or township, and all moneys which the said committee are by law authorized to receive and disburse shall be paid to him, and shall be held by him subject to the order of said committee, and paid out by him on their order and he shall when required, and at the end of his term of office, account to the said committee for the moneys received by him as such treasurer, pay over the balance in his hands, unexpended, to such person as may be appointed to succeed him, on demand; and such treasurer shall give bond to the inhabitants of such town or township in such sum and with such sureties as the said committee shall approve conditioned for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in office, or to such person as the said committee shall designate and appoint, of such moneys remaining in his hands not paid out on the order of said committee, and upon the further condition that such treasurer render at all times, when called upon by the said committee, and at the end of his term of office a just and true account of all moneys received and paid out by him as aforesaid, which bond shall be filed in the office of the clerk of the county in which such town or township is, the same having been first approved by the said town committee, and such approval indorsed on said bond; provided, however, that the provisions of this act shall not apply to townships in counties of this state having one hundred thousand inhabitants, or more, by the last State census."

This adds to the supplement of 1878, (P. L. 1878, p. 374), the power of the township committee to "appoint the collector of the township to be treasurer."

“An act respecting the office of treasurer in certain towns, boroughs and townships.

Approved April 14, 1891.

P. L. 1891, p. 374.

That from and after the passage of this act it shall not be necessary in any town or borough or township existing under and governed by a charter or other special act of incorporation, for the treasurer of such town, borough or township to be chosen from among the members of the council, committee or other governing body thereof ; and it shall be lawful to appoint or elect any legal voter of such town, borough or township to be the treasurer thereof.”

It is not considered that this act applies to townships other than those “existing under and governed by a charter or other special act of incorporation,” but it is referred to in this connection, in order to avoid possible confusion ; therefore it is thought prudent to make its provisions, in terms, an exception to the proposed new act.

“An act concerning townships and township officers.

Approved April 21, 1876.

P. L. 1876, p. 297, S. 4.

Rev. p. 1203, S. 53.

That in all cases when money raised by taxation remains in the hands of any person or persons unexpended, and the same cannot for any reason be used for the purpose for which it was raised, and in all cases in which the money so raised is held in trust for the town or township and is not needed or cannot be used for the purpose for which it was raised, every person or persons holding such moneys shall on demand pay the same to the treasurer of the town or township committee who in case of refusal is hereby authorized to sue for and collect the same in any court having jurisdiction thereof, in his own name as such treasurer, to and for the use of the said town or township ; and the said treasurer shall hold the said moneys subject to the order of the said committee and the committee may appropri-

ate and use the same for the benefit of said town or township as they may deem best."

The section last quoted might, with some propriety, have been omitted here, and grouped with legislation relating to "the duties and powers of the respective township officers," but the duties and powers of the township treasurer, as now regulated by statute, are so intimately connected and commingled with the "organization of the township committee," that it has been concluded to dispose of the subject under this head.

The proposed provision for an annual meeting of the township committee on a given day is advised with the view of enabling those elected to a township office, and required to furnish evidences of qualification, or to qualify as provided by sections 12 to 22 inclusive of this report, within a given time, the opportunity to present such evidences of qualification, and to qualify within the prescribed limit of time.

The provision in the same section, that it shall require a majority of the votes of a quorum to decide all questions presented at the meetings of the committee has been added, which substantially creates such a condition of affairs that in townships in which the law provides for the election of three persons to constitute the township committee, serious entanglement may arise because of a want of a majority in favor of or against some proposed measure. Attention is directed to this with the idea of recommending a change in the number of township committeemen to be elected in townships in counties of the second, third and fourth classes although it is provided by p. 59, S. 9 paragraph 1 of this report in accord with the present legislation, that in townships in counties of the classes last stated, the township committee shall consist of three persons. The following five sections (28, 29, 30, 31, 32), embodying the spirit of the present law, with the additional provision for stated meetings, which is advised.

Sec. 28. And be it enacted, That the duly elected and qualified members of the township committee of the several townships of this State shall on the Monday next succeeding the

annual township election, when their respective term of office shall begin, convene at the hour of ten o'clock in the forenoon, at some convenient place within their respective townships designated by a majority of them, and appoint one of their number to be chairman of said committee, and one of their number, or the collector of the township to be treasurer thereof; the chairman of the said committee shall preside at all the meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of their proceedings, and record the same in the town book. A majority said committee shall constitute a quorum, and a majority of said committee present at any meeting of said committee shall decide all questions presented to them.

Organization of
Township Com-
mittee.

Sec. 29. And be it enacted, That the township committee of each township after being organized as provided in the last preceding section of this act, and at their annual meeting, in said section provided for, shall designate some place within their respective townships at which the said committee shall convene at the hour of two o'clock in the afternoon of the last Tuesday of each month, for the transaction of any business within the scope of the provisions of this act, that may be presented to them.

Monthly meet-
ings of Com-
mittees.

Sec. 30. And be it enacted, That the township treasurer upon being duly appointed, shall be the custodian of the moneys of such township, and all moneys which the said committee are by law authorized to receive and disburse shall be paid to him, and shall be held by him subject to the order of said committee, and paid out by him on their order; and he shall, whenever required, and at the close of his term of office, render an itemized account to the said committee of the moneys received by him as such treasurer, pay over on demand the balance in his hands unexpended, and deliver all books, papers and vouchers relating to his office, to such person as may be appointed to succeed him; and such treasurer, before entering into the duties of his office, shall execute a bond to the inhabitants of such township in such sum, and with such sureties as the majority of the said committee shall approve, conditional for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in

Township
Treasurer.
Duties of.

To give bond.

office, of such moneys not paid out on the order of said committee, and remaining in his hands; and upon the further condition that such treasurer shall, when called upon by the said committee, and at the close of his term of office, render to the said committee, a just, true and itemized account of all moneys received and paid out by him as aforesaid; which bond having been first approved by the said township committee, and such approval indorsed on said bond, shall be filed by the township clerk, in the office of the clerk of the Court of Common Pleas of the county in which such township is.

Unexpended
Balance

Sec. 31. And be it enacted, That in all cases when money raised by taxation, remains in the hands of any person or persons unexpended, and the same cannot for any reason be legally applied to the purpose for which it was raised, and in all cases in which money so raised is held in trust for the township, and is not needed and cannot be lawfully used for the purpose for which it was raised, each and every person or persons holding such moneys, shall on demand made by the treasurer by direction of the township committee, pay the same to the treasurer of the township committee, and said treasurer in case of refusal is hereby authorized and directed to sue for the same in his own name as treasurer, in any court having jurisdiction thereof, to and for the use of said township; and the said treasurer upon receiving the same shall hold the moneys so received subject to the order of said committee, and the committee may appropriate and use the same for legal purposes, for the benefit of said township.

Legal Voter
may be Treas-
urer in Certain
Townships.

Sec. 32. And be it enacted, That in any township existing under and governed by a charter or other special act of incorporation, it shall be lawful for the township committee to appoint or elect any legal voter to be treasurer of such township.

The Duties and Powers of the Township Committee.

It is thought expedient to group the duties and powers of the township committee as a board or governing body, as far as possible, under the three heads of general, contingent and discretionary; the first are inherent to the office and such as devolve upon a township committee in each of the townships and form the necessary machinery for the regulation of the township affairs, and must necessarily be performed; the second class such as the committee is required to perform upon certain contingencies or conditions arising necessitating action, and the third class such as may or may not be performed according to the judgment or will of the township committee—the first class being absolutely obligatory; the second class obligatory under special circumstances, and the third purely discretionary.

The duties and powers of the first class, under existing legislation are as follows:

1. To superintend the expenditure of moneys raised by tax or arising from any other source, for township purposes.
2. To examine the accounts and vouchers of the several township officers and cause the same to be published.
3. To correct and revise the assessors duplicate.
4. To establish election or polling districts.
5. To fill vacancies in township offices.
6. To call special town meetings, or township elections.
7. To prosecute and defend the rights of the township.
8. To have charge of public roads and appoint superintendent of the same.
9. To erect and maintain guide posts.
10. To transmit to the comptroller a statement of the debt or debts of the township and the rate of interest paid on said debt.

The duties and powers of the second and third classes are numerous, and are considered and consolidated under various heads.

One of the general duties of the members of a township committee is their organization as a board of health; but because upon the organization of such board its acts are those not of a township committee, but of a distinct board with distinct duties, the constitution or creation of such organization is treated under the subject of "boards of health."

1.—TO SUPERINTEND THE EXPENDITURE OF PUBLIC MONEYS.

“An act in relation to the expenditures of public money by municipal corporations.

Approved April 4, 1871.

P. L. 1871, p. 92.

Rev. p. 1371, S. 70.

That it shall not be lawful for the board of chosen freeholders or the township committee, or common council or commissioners of any county, city, township, town or borough in this state to pay or disburse out of any of the moneys of the said county, city or town or township or borough to any person, unless the person claiming or receiving said moneys shall first present to the party or parties paying any such moneys, a detailed bill of items or demand, specifying particularly how such bill or demand is made up, and the dates and the names of the persons to whom the amounts composing such bill or demand were severally paid, with the affidavit of the party claiming payment of said bill or demand that the same is correct, that any disbursing officer is authorized to take said affidavit without costs.”

“An act concerning townships and township officers.

Approved April 21, 1876.

P. L. 1876, p. 297, S. 4.

Rev. p. 1203, S. 53.

That in all cases where money raised by taxation remains in the hands of any person or persons unexpended * * * *, and in all cases in which the money so raised is held in trust for the town or township, and is not needed or cannot be used for the purpose for which it was raised, every person or persons holding such moneys shall on demand pay the same to the treasurer of the town or township committee * * * * *, and the committee may appropriate the same for the benefit of said town or township as they may deem best.”

“A further supplement to ‘An act concerning townships

and township officers,' approved April twenty-first one thousand eight hundred and seventy-six.

Approved March 9, 1882.

P. L. 1882, p. 77.

S. Rev. p. 1035, S. 29.

That whenever an unexpended balance of money remains in the treasury of any township after the close of the fiscal year in which such money was granted and raised, and whenever any unappropriated sum or sums of money remain on hand whether derived from surplus tax receipts, from interest, from penalties from rents, from licenses or from any other source of income or receipt whatever, it shall be lawful for the township committee of said township, by resolution duly recorded in their minutes, to appropriate such unappropriated surplus from time to time to any purpose of public expenditure which is or may be recognized by the law of this State as a lawful purpose for which moneys may be granted, raised and expended in townships."

"A supplement to an act entitled 'An act concerning roads,' approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved April 14, 1891.

P. L. 1891, p. 372.

That the treasurer of the township committee of any township within this State shall not pay any moneys to any overseer of roads of such township, unless the said overseer of roads shall present an itemized bill, stating where, when and by whom the work charged for had been done, together with the cost of tools, materials, etc., the said bill and work having been first approved by the said township committee and such approval endorsed thereon.

That all acts or parts of acts inconsistent with this act shall be and the same are hereby repealed, and that this act shall take effect immediately."

“An act to amend an act entitled, ‘A further supplement to an act concerning townships and township officers,’ approved April twenty-first, one thousand eight hundred and seventy-six and which said supplement was approved March ninth, one thousand eight hundred and eighty-two.

Approved April 4, 1892.

P. L. 1892, p. 382.

That section one of said act be amended so as to read as follows:

(1.) That whenever an unexpended balance of money remains in the treasury of any township after the close of the fiscal year in which such money was granted and raised, and whenever any unappropriated sum or sums of money remain on hand whether derived from surplus tax receipts, from interest, from penalties, from rents, from licenses, or from any other source of income or receipt whatever, it shall be lawful for the township committee of any township, by resolution duly recorded in their minutes, to appropriate such unappropriated surplus, from time to time, to any purpose of public expenditure, which is or may be recognized by the laws of this State as a lawful purpose for which moneys may be granted, raised and expended in townships, whether any appropriation has already been voted or not by the inhabitants of said township or other authority for said purpose and whether the appropriation so voted has been expended or not.”

The provisions of the acts approved April 4, 1871 (P. L. 1871, p. 92); the act approved April 21, 1876, (P. L. 1876, p. 297); the act approved March 9, 1882, (P. L. 1882, p. 77); the act approved April 4, 1891, (P. L. 1891, p. 372), and the act approved June 4, 1892 (P. L. 1892, p. 382), have been incorporated in the following two sections Rev. p. 1195, S. 12, also alludes to the same matter, but it has been grouped with the duty “to examine the accounts and vouchers of the several township officers,” as set out in the two sections following.

Sec. 33. And be it enacted, That whenever an unexpended balance of money remains in the treasury of any township after the close of the fiscal year in which such money was granted

Unexpended
Balance.

and raised, and whenever any unappropriated sum or sums of money remain on hand, whether derived from surplus tax receipts, from interest, from penalties, from rents, from licenses, or from any other source of income or receipt whatever, it shall be lawful for the township committee of said township, by resolution duly recorded in their minutes, to appropriate such unappropriated surplus, from time to time, to any purpose of public expenditure which is or may be recognized by the laws of this State as a lawful purpose for which moneys may be granted raised and expended in townships, whether an appropriation has already been voted or not by the inhabitants of said township or of her authorized authority for said purpose and whether the appropriation so voted has been expended or not.

Sec. 34. And be it enacted, That it shall not be lawful for the said township committee to pay or disburse out of any of the moneys of the said townships to any person, unless the person claiming or receiving said moneys shall first present to the party or parties paying any such moneys, a detailed bill of items or demand, and specifying particularly how such bill or demand is made up, and the dates and names of the persons to whom the amounts composing such bill or demand were severally paid, with the affidavit of the party claiming payment of said bill or demand, that the same is correct, and any disbursing officer is authorized to take said affidavit.

Bills to be
Sworn to.

2.—TO EXAMINE ACCOUNTS AND VOUCHERS AND TO PUBLISH THE SAME.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev. p. 1195, S. 12.

That the persons qualified to vote at town meetings shall have full power and authority, at their respective annual meetings, to elect for such township, by a majority of votes * * * * five judicious freeholders resident within the township who shall be denominated the township committee * * * * *

which committee shall have authority, and it is hereby rendered their duty to examine and report, to the annual or other town meetings, the accounts and vouchers of the township officers and to superintend the expenditures of any moneys raised by tax for the use of the township, or which may arise from the balance of the accounts of any of the township officers, * * * * *.”

“Supplement to ‘An act incorporating the inhabitants of townships designating their powers and regulating their meetings.’

Approved April 4, 1872.

P. L. 1872, p. 71, S. 2.

Rev. p. 1200, S. 40.

That it shall be the duty of the township committee of each of the townships of this State to read said statement and account so filed with them as aforesaid to the inhabitants of said township when assembled by law in their annual town meetings, and to file the same among the township records with the clerk thereof.”

The “statement and account” referred to in the above section is a statement and account required by the first section of the same act, which provides that it shall be “the duty of the chosen freeholder or freeholders, in each and every township of this State, to make out and file with the township committee of their respective townships, a full, detailed and correct account and statement of all moneys expended by them or appropriated in their respective townships under and by direction of the board of chosen freeholders of their respective counties, for the year then elapsed * * *.”

It is thought best that the promulgation of such statement should devolve upon the township clerk and be published by him at the same time and in the same manner as the account of the township committee is required to be published.

The examination and reporting of township accounts and vouchers is considered a matter of importance, and has been carefully considered, and provision made for the publication of the

same. Existing legislation provides for it, and its requirements have been incorporated in the following section.

Sec. 35. And be it enacted, That the township committees of the several townships of this State shall have authority and it is hereby rendered their duty to examine the accounts and vouchers of the township officers, cause a statement of the same to be published by the township clerk as hereinafter provided, and to superintend the expenditure of any moneys raised by tax or otherwise for the use of the township, or which may arise from the balance of the accounts of any of the township officers.

Township Committee to examine the accounts and vouchers of Township Officers.

3.—TO CORRECT AND REVISE THE ASSESSORS DUPLICATE.

“A Supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth eighteen hundred and forty-six (Revision).

Approved April 11, 1866.

P. L. 1866, p. 1078.

Rev. p. 1158, S. 79.

That the collector immediately after having received his duplicate from the assessor shall submit the same to the committee of the township * * * * * whereof he is the collector, and it shall be the duty of said committee * * carefully to examine the same, and if they have reason to believe that any individual or corporation has been assessed at too low a rate, or omitted to have been assessed as required by law, they shall thereupon authorize and require the collector to notify the said individual or corporation that complaint will be made to the commissioners of appeal in cases of taxation * * *.”

“A Supplement to an act entitled, ‘An act concerning taxes,’ approved April fourteenth one thousand eight hundred and forty-six (Revision page 1140.)

Approved April 11, 1867.

P. L. 1867, p. 934.

Rev. p. 1160, S. 91, 93, 94, 95.

That the township committee of each township, * * * in this State shall meet and hold meetings at their usual places of meeting in their respective townships, * * * on the third Tuesday in August of each year, for the purpose of examining, revising and correcting the duplicate of assessment to be laid before them in the manner hereinafter provided.

That said committee * * *, shall have power to adjourn from time to time, as they may deem expedient for the purpose of discharging the duties required of them by this act; provided, the said examination, revision and correction shall be made and completed on or before the last Saturday in August of each year.

That any member of said committees * * * shall have power to issue subpoenas to bring before said meetings herein provided, for persons and papers to be examined in relation to said assessment."

The following section is intended to embody the provisions of the act approved April 11, 1866, (P. L. 1866, p. 1078, S. 79) and the act approved April 11, 1867, (P. L. 1867 p. 934, Secs. 91, 93, 94 and 95), which two acts embody all the existing legislation upon this subject:

Sec. 36. And be it enacted, That the township committee of the several townships of this State shall hold meetings at their usual places of meeting in their respective townships, on the third Tuesday in August of each year, for the purpose of examining, revising and correcting the duplicate of assessment of taxes, which duplicate shall be laid before them by the township collector; and if they have reason to believe that any individual or corporation has been assessed at too low a rate, or omitted to have been assessed as required by law, they shall thereupon authorize and require the township collector to notify the said individual or corporation that complaint will be made to the commissioners of appeal in cases of taxation, and the said committee shall have power to adjourn from time to time, as they may deem expedient for the purpose of discharging the duties required of them by law, provided the said examination, revision and correction shall be made and completed

Township Committee to revise Assessors duplicate.

on or before the last Saturday of August of each year; and any member of said committee shall have power to issue subpoenas to bring before said meetings, herein provided for, persons and papers to be examined in relation to said assessments.

4.—TO ESTABLISH ELECTION OR POLLING DISTRICTS.

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670, S. 5.

Rev., page 1201, Sec. 45.

That a plurality of votes shall be sufficient to elect any officer or to fix the place of holding the town meetings of the State and County elections and in case there shall be a neglect to fix the place of holding the next town meeting or state and county elections, the town committee shall at their next meeting thereafter determine upon such place.”

Section 5 of the act approved March 22, 1860 (P. L. 1860, p. 670) makes it the duty of the township committee to fix the place of holding the next town meeting, and state or county elections, in the event of the electors or the persons entitled to vote at a town meeting or township election failing by a majority of votes to fix the place of holding such elections. The supplement to “An act to regulate elections” approved March 23, 1891 (P. L. 1891, p. 225, S. 12) making it the duty of the township clerk to provide a room in the respective election or polling districts in his township, in which elections shall be conducted, repeals, at least by implication, the power and duty of the township committee to interfere or take action in the matter.

Reference is here made to it in order to dispose of a matter which, if attention was not directed to might give rise to confusion, and further consideration of the subject is therefore omitted.

“An act to regulate elections.

Approved April 18, 1876.

Rev., p. 339, S. 17.

That when a township * * * contains more than six hundred voters said township * * shall be divided into election districts so as not to contain more than six hundred voters in each district; * * * and the township committees in the several townships are hereby required to set off said districts on or before the first day of August next and file a description of the boundaries thereof, one copy in the county clerk's office and one copy in the * * township clerks office * * *, and in case it may be necessary hereafter to change the boundaries of such district such change shall be effected in the manner above prescribed.”

“A further supplement to an act entitled, ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six

Approved May 6, 1889.

P. L., 1889, p. 351.

That whenever in a township not divided into wards or election districts, and containing but one polling place, it shall appear that two hundred or more voters in any one section of such township have to travel a distance of five miles, or more, to vote, that in every such case it shall be the duty of, and the township committee are required to forthwith establish an additional polling place in such section.

That the township committee are hereby required, whenever such polling place shall be established as required by this act, to file a description of the boundaries of the district within which such polling place is situated, one copy in the county clerk's office and one copy in the township clerk's office, and appoint, in time for the next election, two inspectors and one judge of elections and one clerk of elections for each precinct so established, who shall be residents of the precincts in which they are appointed, and who shall serve until their successors are elected; the said inspectors so to be appointed shall not belong to the same political party.”

“Supplement to an act entitled, further supplement to an act entitled, ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy six,’ approved May sixth, one thousand eight hundred and eighty-nine.

Passed April 8, 1890.

P. L. 1890, p. 240.

That section one of an act entitled Further supplement to ‘An act to regulate elections,’ approved April eighteenth one thousand eight hundred and seventy-six, approved May sixth, one thousand eight hundred and eighty-nine be amended so that the same shall read as follows:

That whenever, in a township not divided into wards, it shall appear that two hundred or more voters in any one section of such township have to travel a distance of four miles or more to vote, that in every such case the township committee may establish an additional polling place in such section, and that in townships containing more than five hundred voters at the last presidential election, and having but one polling place, and where some of the voters have to travel a distance of four miles or more to vote, it shall be the duty of, and the township committee are required, to forthwith establish an additional polling place in such township.”

“Supplement to the act entitled, ‘An act to regulate elections’ (Revision), approved April eighteenth one thousand eight hundred and seventy-six.

Approved March 31, 1890.

P. L. 1890, p. 155.

That in any township of this State where there is a part of its inhabited territory separated from the mainland, or other inhabited part thereof, by at least three miles of bay and marsh, across which there is no road, it shall be the duty of the township committee to divide such township into at least two election precincts, so that at least one such precinct shall be on each side of said bay and marsh.”

In keeping with the law as it now is, and is suggested in the

several acts above quoted relating to the duty of the township committee to establish election or polling districts, the following five sections are recommended:

The provisions of the act approved May 6, 1889, (P. L. 1889, p. 351), the act approved April 8, 1890, (P. L. 1890, p. 240), and the act approved March 31, 1890, (P. L. 1890, p. 155) have been retained because their purpose is to give voters circumstanced as in those acts specified, easy access to a polling place.

Township Committee to form election districts.

Sec. 37. And be it enacted, That whenever any township of this State contains more than six hundred voters, it shall be the duty of the township committee of such township to divide such township into election or polling districts so that no election or polling district shall contain more than six hundred voters.

Township Committee to form election districts.

Sec. 38. And be it enacted, That whenever in a township not divided into wards, it shall appear that two hundred or more voters in any one section of such township have to travel a distance of four miles or more to vote, an additional polling place shall be established by the township committee in such section.

Township Committee to form election districts.

Sec. 39. And be it enacted, That whenever in any township containing more than five hundred voters at the last presidential election, and having but one polling place, and where some of the voters have to travel a distance of four miles or more to vote, an additional polling place shall be established by the township committee in such township.

Township Committee to form election districts.

Sec. 40. And be it enacted, That where in any township, a part of its inhabited territory is separated from the mainland or other inhabited part thereof, by at least three miles of bay and marsh, across which there is no road, two election districts shall be established therein by the township committee so that at least one such polling place shall be on each side of the bay or marsh.

Township Committee to file description of boundaries of election districts.

Sec. 41. And be it enacted, That when any township committee shall have established election or polling districts as provided for by sections thirty-seven, thirty-eight, thirty-nine and forty of this act, such township committee are further required to file a description of the boundaries of the district

within which each polling place is situate, one copy thereof in the office of the clerk of the Court of Common Pleas of the county in which such township is situate, and one copy with the township clerk thereof; and said committee shall immediately give notice of the establishment of such election district or polling place to the county board of registration and election, who shall appoint for said polling place or election district in time for the next election and registration, a board of registry and election according to law; and in case it may be necessary to afterwards change the boundaries of such district or districts such change shall be effected upon the basis and in the manner in this act prescribed.

5.—TO FILL VACANCIES IN TOWNSHIP OFFICES.

This is an imperative duty of the township committee, but has been so thoroughly incorporated in and exhausted under the subject 14, "how vacancies to be filled," that it is thought unnecessary to further discuss the matter here.

6.—TO CALL SPECIAL TOWNSHIP MEETINGS OR TOWNSHIP ELECTIONS.

This is a duty enjoined upon a township committee upon certain conditions arising by present legislation, and is referred to here for the purpose of indicating that it is a duty; but its intimate relation to the subject 20, "when and for what purpose to be held, and what notice to be given of the same," hereafter treated, suggests the propriety of postponing the discussion of the subject to a later part of this report.

7.—TO PROSECUTE AND DEFEND THE RIGHTS OF THE TOWNSHIP.

There is no direct and expressed legislation upon this subject, and although the duty of the township committee to prosecute and defend the rights of the inhabitants of a township as a municipal corporation exists by implication, it is advised that such duty shall appear by specific enactment. The power to bring suit against the inhabitants of a township exists, therefore it is thought advisable that the township committee

should be invested with expressed power to institute and prosecute suits, or cause the same to be instituted and prosecuted, if necessary, in order to secure the rights of a township when withheld; such suits to be brought in the corporate name of the township, "The Inhabitants of the Township of _____ in the County of _____, for the use of said township."

In order to meet this suggestion the following section is presented:

Sec. 42. And be it enacted, That it shall be the duty of the township committee of the several townships of this State to prosecute and defend all and any suits or proceedings at law or equity necessary to protect defend and secure the rights of the township, to prosecute to effect actions and suits for the recovery of penalties arising from the violation of all ordinances, and for the recovery of all other penalties and forfeitures by this act provided for; such suits or proceedings to be brought and prosecuted in the corporate name of the township, to wit: "The Inhabitants of the Township of _____ in the County of _____ for the use of said township," and from time to time make necessary appropriations from the funds of the township for such purposes.

To sue for and defend the rights of the Township.

8.—TO HAVE CHARGE OF PUBLIC ROADS AND APPOINT SUPER-INTENDENTS OF THE SAME.

"An act concerning roads.

Approved March 27, 1874.

Rev., p. 1002, Secs. 37 and 38.

(37.) That the township committee who shall hereafter be chosen agreeably to law, in the respective townships of this state, or a majority of such committee, are hereby authorized and directed to assign and appoint, in writing, to the overseers of the highways respectively, their several limits and divisions of the highways within such township, for opening, clearing out, working, amendment and repair; and the said overseers are hereby commanded to observe and conform themselves to such assignment; provided, that in case the township commit-

tee of any township shall neglect or refuse to assign and set off the divisions and limits of the highways, then it shall be the duty of the said overseer or overseers of the highways to observe and conform themselves to such assignments as have at any time heretofore been made in the said township.

(38.) That it shall be the duty of the said overseers to hire laborers and also horses, oxen, wagons, ploughs, carts and other implements to open, clear out, make, work, amend, repair and keep in good order the highways within their respective limits and divisions, to make causeways and to erect such bridges as can be built by common laborers, and to procure whatever materials they shall deem necessary to effect the purposes specified in this section."

"A supplement to an act entitled 'An act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved February 21, 1883.

P. L., 1883, p. 43.

S. Rev., p. 875, S. 17.

That on and after the passage of this act all disputes and differences between overseers of roads in the various townships of this state and the owners of lands bordering on said roads, as to the direction and diversion of surface water and water courses, or the removal of dirt, shall be settled by the township committee, and their decision and direction in the matter shall be final, and shall be carried out by the overseers."

"An act authorizing township committees to discharge the duties of overseers of roads.

Approved March 10, 1884.

P. L., 1884, p. 71, S. 1.

S. Rev., p. 1039, S. 55.

That the legal voters of any township within this state may at any town meeting by a majority of the votes cast pass a resolution or resolutions directing that all the roads in such

township and the repairing the same and the making of new roads laid out or that may hereafter be laid out, and the general management and care of the same shall be under the control and direction of the township committee of such township.

That upon the passage of such a resolution or resolutions all the duties now imposed by law on the overseer or overseers of the roads of such township shall devolve upon the township committee thereof, who shall have full power and authority to discharge the same, until the legal voters of such townships shall at any subsequent annual meeting by a majority of the votes cast order and direct that the care and management of the roads of said township and the improvements and repairs thereon shall be restored to any overseer or overseers of the roads that may be chosen by said legal voters at such annual meeting or by the legal voters of the several road districts in such township, at the annual election for that purpose.

That the township committee shall not enter upon the discharge of the duties mentioned in the two preceding sections until the second Tuesday of March next following the meeting at which said resolution or resolutions shall have been passed unless no overseer or overseers of the roads should be chosen at the annual meeting at which said resolution or resolutions were passed as aforesaid, or being then chosen said overseer or overseers should resign or in any way become unable to discharge the duties of said office provided that the township committee of any township in this state which includes within its limits any incorporated village shall enter upon the discharge of the duties mentioned in the first two sections of this act within ten days after the adoption by a majority of the votes cast at any annual meeting of a resolution transferring such duties to the township committee."

"An act relating to roads and streets in townships and authorizing the inhabitants of townships to place all roads and streets within the township under the management of the township committee, and to raise money by bonds for grading, macadamizing and improving the same.

Approved March 23, 1888.

P. L., 1888, p. 240.

That whenever it shall be deemed expedient to abolish the election of overseers of the highways in townships and road districts, and to transfer the control of the roads and streets of any township to the township committee, the legal voters of such township at any annual township meeting or special township meeting to be called by the township committee for that purpose in the manner hereinafter provided, may, by a majority of the votes cast, pass a resolution or resolutions directing that all the roads in such township and the repairing the same, and the making of new roads, laid out or that may be thereafter laid out, and the general management and care of the same, shall be under the control and direction of the township committee of such township, which resolution or resolutions shall be printed or written, or partly printed and partly written, on ballots, underneath which shall be written or printed the words 'for the above resolution' or 'against the above resolution.'

That upon the passage of such a resolution or resolutions the election of road overseers in said township or road districts shall be abolished, and the control of the roads and streets of said township shall be transferred to the township committee, and all the duties now imposed, and powers conferred by law on the overseer or overseers of the roads heretofore elected in said township or road districts, shall devolve upon the township committee thereof."

"A supplement to the 'Act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved April 3, 1868.

P. L., 1888, p. 384.

That it shall be the duty of the township committee of the townships in the counties of the second class of this State to notify each road overseer, within one week from the time of his election or appointment, to go or send some competent person over his road district on the first Monday in each month between April and October, and remove all improperly loose stone and all sticks, broken glass, tinware, wooden or iron

hoops, and any other rubbish whatsoever, from the several roads under his charge.

That the service of such notice shall be made either personally or by mailing the same to the usual post office address of such overseer; and in case of the neglect or refusal of such overseer to comply with the requirements of such notice, then upon the complaint in writing of any citizen of the county wherein such overseer resides, of such neglect or refusal, it shall be the duty of the township committee forthwith to employ some competent person or persons to go over such road district and to remove such rubbish as aforesaid, and to charge the expense thereof to the road district in which such removal is made, and the expense thereof shall be deducted from the road taxes due such district before any road taxes or moneys are paid by the township collector to the overseer for work done on such district."

"A further supplement to an act entitled 'An act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 12, 1891.
P. L., 1891, p. 137.

That the township committee of each township shall have the full supervision, management and control of the making and repairing of all roads in said township, and may make and repair the same by hire or by contract, and for that purpose may annually appoint a competent person or persons to superintend the making and repairing of all roads and cutting and removal of all briars and weeds, and who shall hold his position at the pleasure of the township committee.

That the township committee of each township may procure machinery, implements, stone, gravel and other material and hire laborers and teams necessary and proper for making and repairing all roads aforesaid, and to make and repair the same, and may have power to purchase gravel pits and stone quarries and take title to the same in the name of the township.

That all general acts inconsistent with this act are hereby repealed, and this act shall take effect immediately; provided,

that nothing in this act shall be construed to repeal or in anywise affect the act constituting Essex public road board, approved March thirty-first, one thousand eight hundred and sixty nine, or any supplement thereto or any act amendatory thereto or relating or applicable thereto, or any act in relation to turnpike roads, or any act which has been or may be passed to enable boards of chosen freeholders to acquire, improve or maintain public roads."

That portion of the act approved March 12, 1891 (P. L., 1891, p. 137,) and last quoted, in terms virtually abolishes the office of overseers of highways provided for by Rev., 1002, Secs. 37 and 38. The act approved March 10, 1888 (P. L., 1884, p. 71,) and the act approved March 23, 1888 (P. L., 1888, p. 240,) so far modify the provisions of Rev., p. 1002, Secs. 37 and 38, as to enable the legal voters of any township to place the making and repairing of public roads, and the general management of the same, under the control and direction of the township committee and dispense with overseers, which is substantially in accord with the provisions of P. L., 1891, p. 137, which have been adopted.

The act approved February 21, 1883 (P. L., 1883, p. 43, S. 17,) and the act approved April 3, 1888 (P. L., 1888, p. 384,) relate to joint duties of township committees and overseers of highways, but treating the office of such overseers as abolished. the following new section embodying the substance of all the parts of the acts referred to in this connection is recommended:

Sec. 43. And be it enacted, That the township committee of each township shall have the full supervision, management and control of the making and repairing of all roads in said township, and may make and repair the same by hire or by contract, and for that purpose may annually appoint a competent person or persons to superintend the making and repairing of all roads, the removal of all improperly loose stones, all sticks, broken glass, tinware, wooden or iron hoops, and all rubbish whatsoever from the same, and the cutting of all briars and weeds from the same; which superintendent or superintendents so appointed shall hold his or their position at the pleasure of

Township Committee to have supervision of roads.

the township committee; and said committee may procure machinery, implements, stone, gravel and other material, hire laborers and teams necessary and proper for making and repairing all roads aforesaid; and may have power to purchase gravel pits and stone quarries and take title to the same in the name of the township; and said committee shall have power to direct and divert surface water and water courses, and remove dirt from one portion of or place in a road to another when in their discretion the same will facilitate the making or repairing of roads; provided, that nothing in this section shall be construed to repeal or in anywise affect the act constituting "Essex public road board," approved March thirty-first, one thousand eight hundred and sixty-nine, or any supplement thereto, or any act amendatory thereto, or relating or applicable thereto, or any act in relation to turnpike roads, or any act which has been or may be passed to enable boards of chosen freeholders to acquire, improve or maintain public roads.

"An act concerning roads.

Approved March 27, 1874.

Rev., p. 1005, S. 45.

That it shall and may be lawful for the overseer of the highways, or other persons by his order, to enter on lands adjacent to such highways, and to cut, make, scour out, cleanse and keep open such gutters, drains and ditches therein as shall be sufficient to convey or draw off the water from the said highway with the least disadvantage to the owner of said land, and the owner and every other person except such overseer is hereby prohibited from filling up, stopping or obstructing such gutter, drain or ditch under the penalty of eight dollars for every offence, to be recovered by action of debt, with costs, by the said overseer in any court of record having cognizance of that sum, and applied to the working and repairing the said highways."

The office of overseers of the highways having been abolished and their duties vested in superintendents appointed by and under the control of the township committee, the powers of overseers of the highways specified in the last quoted section

are advised to be regulated and controlled by the terms of the following proposed section :

Sec. 44. And be it enacted, That the township committee of any township, their superintendent or superintendents or other persons by their order, may enter on lands adjacent to highways and cut, make, scour out, cleanse and keep open such ^{To keep open} ditches, gutters, drains and ditches therein as shall be sufficient to convey or draw off the water from the said highway with the least disadvantage to the owner of the said land ; and the owner and every other person, except the members of the township committee or their superintendent or superintendents of roads, or other person or persons by their order, is hereby prohibited from filling up, stopping or obstructing such gutter, drain or ditch, under the penalty of eight dollars for every offence, to be recovered by action upon contract, with costs, by the said township committee or any members thereof, in any court having cognizance of that sum, and applied to the working and repairing of the said highways.

“ An act concerning roads.

Approved March 27, 1884.

Rev., p. 1005, Sec. 49.

That it will be the duty of the overseer in and through whose limits and division any highways are or shall be laid out, to cause the same to be opened to their full width, and all encroachments to be removed ; and if it be doubtful to the said overseer what person hath so narrowed or encroached upon the said highway, then such overseer, or the party conceiving himself to be injured, shall and may apply to any two justices of the peace of the county, and the surveyors of the township in and through which such highway runs, who, or the major part of them, are hereby authorized and directed to determine the same in writing, under their hands, and thereupon the said overseer shall forthwith proceed to open the highway agreeably to such determination ; and if it be doubtful to the said justices and surveyors, or a majority of them, which of the proprietors or possessors of the adjacent lands have so narrowed or encroached on the said highway, then it shall be

the duty of the said justices and surveyors, or a majority of them, to direct in writing, under their hands, the said overseer to open such highway equally on each, which order the overseer shall forthwith carry into effect."

"Supplement to 'An act to increase the powers of township committees,' approved March 11, 1880.

Approved May 9, 1884.

P. L., 1884, p. 319, S. 1.

S. Rev., p. 1038, S. 52, 53.

(52.) That the township committees of the several townships of this State shall hereafter have the following powers in addition to the powers now vested by law in township committees, viz.: that township committees shall exercise, either in connection with the overseers of highways or independently, all the powers given to overseers by law under section forty-nine of the general road law, approved March 27, 1874 (Rev. p. 1005) in opening public highways to their full width and removing encroachments on said highways when duly notified in writing by party or parties conceiving himself or themselves to be injured by their not being opened to their full width or by their being encroached upon, and to direct the township assessor and the township collector respectively, to assess and collect sufficient taxes to pay for the expense of the same.

(53.) That when the township committee of any township in this State shall be duly notified in writing by a member of the board of chosen freeholders of the county, whose duty is to build, rebuild or repair any bridge or bridges on a public highway in said township to define the line of said public highway, it shall be the duty of said committee immediately to do so, and if it be doubtful to said committee where the lines of any of the said public highways are, they shall proceed in the manner prescribed by section forty-nine of the general road law, approved March 27, 1874 (Rev. p. 1005) either in connection with the overseers of the highways or independent of them, and to direct the township assessor and the township collector respectively, to assess and collect sufficient taxes to pay for the expense of the same."

By so much of the existing law relating to the removal of encroachments upon highways as has been set forth, it will be seen that the township committee might prior to the enactment of March 12, 1891 (P. L. 1891, p. 137) act either independently of, or in connection with the overseer (S. Rev. p. 1038, Sec. 52 and 53). The operation of the act of 1891, as has been previously stated, is to abolish the office of overseers of the highways and cast their duties upon the township committee, which suggests the following section.

Sec. 45. And be it enacted, That the township committee of the several townships of this State shall have power to cause all roads within their respective townships to be opened to their full width, and all encroachments thereon to be removed; and when notified in writing to define the lines of a public road or highway by a member of the board of chosen freeholders or by any other person or persons resident in the township in which such public road or highway is situate, conceiving himself or themselves aggrieved, it shall be the duty of said committee immediately to do so; and if it be doubtful to said committee where the true lines of said public road or highway are, or what person has narrowed or encroached upon said public road or highway, then such township committee shall apply to any two justices of the peace of the county, and the surveyors of the highways of the township in and through which such highway runs, who, or a majority of them, are hereby authorized and directed to determine the same in writing under their hands, and thereupon the said township committee or their superintendent or superintendents shall proceed to open the said highway agreeable to such determination; and if it be doubtful to said justices and surveyors, or a majority of them, which of the proprietors or possessors of the adjacent lands have so narrowed or encroached on the said public road or highway, then it shall be the duty of the said justices and surveyors, or a majority of them, to direct in writing, under their hands, the said township committee or their superintendent or superintendents to open such highway equally on each, which order the said committee or their superintendent or superintendents by the order of said committee, shall forthwith carry into effect.

To remove encroachments.

“ An act concerning roads.

Approved April 2, 1888.

P. L., 1888, p. 364.

That in case the public roads of this State become blockaded with snow so as to become impassable for horses and wagons, or sleighs, it shall be the duty of the overseers of roads, or other authorities who may have charge of the care of the public roads, to remove the snow as soon as practicable, so as to make them passable ; but in case the drifts or banks of snow are so great in the roads as to make it impracticable to remove them in all places on account of time and the expense it would incur, the overseers, or other authorities who may have charge of the care of the public roads, shall have full power to enter on private property and to remove such fences as may be necessary to make a passageway for the public ; and no person shall close up such passageways until the public roads become passable ; provided, in all cases that the owner of the property so used by the public may be entitled to pay for the actual damage done to his property by reason of the passage-way, the amount of damage to be determined by appraisers, one of which shall be chosen by the owner and the other by the overseer, or other authority, as the case may be, and the two persons thus chosen shall have power to choose a third person, in case they cannot agree, and all bills for such damages shall be sworn to by the appraisers and paid by the town or township wherein such property is situated.”

The provisions of the above act relative to the removal of snow from public roads by the “ overseers of roads, or other authorities who may have charge of the care of public roads,” have been retained in substance, the only substantial change being to place the duty heretofore imposed upon the “ overseers of roads, or other authorities who may have charge of the care of the public roads,” upon the township committee or the superintendent of roads agreeable to the provisions of P. L. 1891, p. 135, which act as before stated invests in the township committee full charge of all roads.

Sec. 46. And be it enacted, That it shall be the duty of the township committee, or the superintendent or superintendents of roads appointed by them, in case the public roads of this State become blockaded with snow so as to become impassable for horses and wagons or sleighs, to remove the snow as soon as practicable so as to make them passable; but in case the drifts or banks of snow are so great in the roads as to make it impracticable to remove them in all places, on account of time and the expense it would incur, the said committee or the superintendent or superintendents appointed by them shall have full power to enter on private property and to remove such fences as may be necessary to make a passage way for the public, and no person shall close up such passage ways until the public roads become passable; provided in all cases that the owner of the property so used by the public shall be entitled to pay for the actual damage done to his property by reason of the passage-way, the amount of damage to be determined by appraisers, one of which shall be chosen by the owner and the other by the township committee or a superintendent when acting, and the two persons thus chosen shall have power to choose a third person, in case they cannot agree; and all bills for such damage shall be sworn to by the appraisers and paid by the township wherein such property is situated.

To remove
snow where
road is block-
aded.

To remove
fences where
impracticable to
remove snow.

“An act to prohibit owners of lands along public roads, where bridges are constructed over streams, from closing up access to such streams against the travelling public.

Approved March 1, 1886.

P. L., 1886, p. 58.

S. Rev. p. 889, S. 86.

That whenever a stream of water crosses a public road and is there bridged, and such bridge does not extend to within five feet of the outside line of said road, it shall not be lawful for the adjoining land owners to construct a fence or put up any obstruction between the outside line of said road and the bridge, unless in the judgment of the township committee of the township wherein the bridge is situate, or of the committees of both townships where the bridge is on a division line

between two townships, such fence or obstruction is necessary for purposes of public safety ; and in all cases where it is practicable so to do, the overseer of the road shall clear out and make passable a road, path or access to such stream of water on at least one side of such bridge, in order that horses, cattle, sheep or other domestic animals may drink from such stream of water.

That whenever such a fence or obstruction now exists, or may be hereafter constructed, it shall be the duty of the township committee of the township wherein the bridge is located, or partly located, to notify the owner of the land adjoining, who maintains or erects such obstruction, to remove the same within ten days after service of such notice, on failure to do which such committee shall order the overseer of the road to remove such obstruction, and for such failure the landowner aforesaid shall forfeit and pay to the use of the township whose committee shall thus act the sum of ten dollars.

The last foregoing section is so in keeping with the township committees power to remove obstructions to public travel, that place is given to it in the following section :

Sec. 47. And be it enacted, That whenever a stream of water crosses a public road and is there bridged, and such bridge does not extend to within five feet of the outside line of said road, it shall not be lawful for the adjoining land owners to construct a fence or put up any obstruction between the outside line of said road and the bridge, unless in the judgment of the township committee of the township wherein the bridge is situate, or of the committees of both townships where the bridge is on a division line between two townships, such fence or obstruction is necessary for the purposes of public safety. And in all cases where it is practicable so to do, the township committee, or the superintendent of roads, shall clear out and make passable a road, path, or access to such stream of water on at least one side of such bridge, in order that horses, cattle, sheep, or other domestic animals may drink from such stream of water ; and wherever such a fence or obstruction now exists or may be hereafter constructed, it shall be the duty of the township committee of the township wherein the bridge is located or partly located, to notify the owner of the land adjoining, who main-

Passage way
from road to
stream.

tains or erects such obstruction, to remove the same within ten days after service of such notice, on failure to do which such committee shall remove such obstruction or order it done; and for such failure the owner aforesaid shall forfeit and pay to the use of the township, whose committee shall thus act, the sum of ten dollars.

“ A further supplement to an act entitled ‘ An act concerning roads ’ (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 12, 1891.

P. L., 1891, p. 137, S. 5.

That it shall be the duty of the township committee of each township to estimate the amount of money they deem advisable to expend for making and repairing the public roads for their respective townships for the ensuing year, and to publish the same at the same time and in like manner as the financial statement of the township is now required to be published.”

It is deemed advisable to retain the last above section, and incorporate it in the duties of the township committee, relating to their charge of public roads.

Sec. 48. And be it enacted, That it shall be the duty of the township committee of each township to estimate the amount of money they deem advisable to expend for making and repairing the public roads for their respective townships for the ensuing year and to publish the same at the same time and in the like manner as the financial statement of the township is by this act required to be published.

To estimate
and publish
amount for
road purposes.

“ An act for the protection of travelers on the public roads of this State.

Approved April 4, 1892.

P. L., 1892, Chapter CCLII.

That when any public road of this State shall be unsafe to travelers by reason of unprotected embankments or unguarded bridge approaches, or exposure to overflow for a greater dis-

tance than one hundred feet in time of freshet or heavy rain, it shall be the duty of the town committee of the township within whose limits such unsafe road may be, to notify in writing, the board of chosen freeholders of the county of the unsafe condition of said road for any of the reasons aforesaid, and it shall be the duty of the said board to provide protection to travelers on such road by erecting or repairing railings and guards along said embankments, bridge approaches or roads exposed to overflow, at the expense of the said county, in the same manner that bridges are built and maintained by said board within said county."

The above act requires of a township committee a plain and important duty, and its provisions are therefore retained in the following section. The duty of the board of chosen freeholders has been retained in order to make it intelligible, but the repetition of such duty here cannot in any particular interfere with the operation of the act which is the basis of the new section :

Guards at embankments.

Sec. 49. And be it enacted, That it shall be the duty of township committees of the several townships of this State, when any public road within their respective townships shall be unsafe to travelers by reason of unprotected embankments or unguarded bridge approaches or exposure to overflow for a greater distance than one hundred feet in time of freshets or heavy rains, to notify in writing the board of chosen freeholders of their respective counties of the unsafe condition of said road for any of the reasons aforesaid; and it shall be the duty of boards of chosen freeholders aforesaid, forthwith to provide protection to travelers on such road, by erecting or repairing railings and guards along said embankments, bridge approaches or roads exposed to overflow, at the expense of the county.

9.—TO ERECT AND MAINTAIN GUIDE-POSTS.

"An act concerning roads.

Approved March 27, 1874.

Rev. p. 1007, S. 58.

That the board of chosen freeholders of each and every county in this State, shall have full power and authority to

place, or cause to be placed at the intersection of all such public roads and highways in their respective counties, as they in their discretion may deem proper, a post or stone; and likewise a stone at the end of each mile on all roads as aforesaid, with inscriptions engraved or painted thereon, in legible characters, the name or names of the most noted or public place or places which such road may lead, and also the names of such other places as may be thought proper, with the estimated number of miles to such places respectively in figures; and that the board of freeholders of the respective counties, or some person or persons by them appointed, shall superintend the erecting and keeping in repair such post or stone guides and mile stones, at the expense of the counties respectively; and if any person shall throw down, demolish, or deface any such post or stone guides or milestones, appendages, letters, or figures thereon engraved or painted, or be aiding or assisting in such offence, shall pay a fine of ten dollars, to be sued for in action of debt, by the overseer of the highway in whose district the offence has been committed, and when recovered to be applied to the use of the county."

"An act to better facilitate the direction of travelers on the roads, turnpikes or highways in New Jersey.

Approved March 17, 1874.

P. L., 1874 p. 35.

Rev. p. 1033, S. 176, 177, 178.

(176.) That each and every township in this State shall in the manner hereinafter provided, erect and maintain guide-posts on the several roads, turnpikes and highways within each township, at each and every place where such roads, turnpikes or highways intersect or cross each other.

(177.) That it shall be the duty of the township committee in each and every township to require the overseers of the highways in the several highway districts in such township to ascertain and to report to the said committee annually at the first regular meeting thereof, (after having been notified so to do), at what place or places guide posts are required as afore-

said in section one of this act, to be erected, for the direction of travelers, in each of the said districts; and for each neglect or refusal to so ascertain or make such report, said overseers shall severally forfeit and pay into the treasury of the township whereof they are respectively such overseers, the sum of ten dollars as a penalty therefor.

(178.) That it shall be the duty of each and every township committee in the several townships in this State, upon the receipt of such report of the overseer of the highways, as provided in section two of this act, and within three months thereafter to erect or cause to be erected at each and every place designated in such report, a substantial post or posts of not less than eight feet in height above and firmly set in the ground, and near the upper end of which shall be securely fastened a board of suitable size and dimensions, and upon such board shall be plainly and legibly painted the name of the next town or place thereto, and also such other town or place of note as the township committee may think proper, to which said road, turnpike or highway leads, together with the distance or number of miles to the same, and also the figure of a hand with the forefinger thereof pointing towards the town or place to which said road, turnpike or highway leads."

The provisions of P. L. 1874, p. 35, Rev. p. 1033, Secs. 176, 177 and 178) have been consolidated into the following section, placing upon the township committee the duty to set up and maintain guide-posts. The duty of ascertaining the places at which guide-posts are to be erected and maintained is placed upon the superintendent or superintendents of highways instead of overseers of highways because of the provisions of P. L. 1891, p. 137. Section 58, Rev. p. 1007, has been set out in this connection, by which it will appear that to some extent, under the existing law, the board of chosen freeholders of the several counties, and the township committee of the several townships in this State, have concurrent jurisdiction in the matter of guide-posts:

Sec. 50. And be it enacted, That the township committee of each and every township in this State shall erect and maintain guide-posts on the several roads, turnpikes and highways within

each township at each and every place where such roads, turn-pikes or highways intersect or cross each other; the said committee shall at each of their annual meetings direct the superintendent or superintendents of roads, or other person or persons appointed by them for that purpose to ascertain and report to the said committee, as soon after such appointment as practicable, at what place or places guide-posts are required as aforesaid to be erected in each township for the direction of travelers, and said committee, upon the receipt of such report, shall within three months thereafter erect or cause to be erected at each and every place designated in such report, a substantial post or posts of not less than eight feet in height above, and firmly set in the ground, and near the upper end of which shall be securely fastened a board of suitable size and dimensions, and upon such board shall be plainly and legibly painted the name of the next town or place thereto, and also such other town or place of note as said committee may think proper, to which said road, turnpike or highway leads, together with the estimated distance or number of miles to the same, and also the figure of a hand with the forefinger thereof pointing towards the town or place to which said road, turnpike or highway leads.

10.—TO TRANSMIT TO THE COMPTROLLER A STATEMENT OF THE DEBT OR DEBTS OF THE TOWNSHIP, AND THE RATE OF INTEREST PAID ON SAID DEBT.

“An act creating the office of comptroller of the treasury, and defining the duties thereof.

Approved March 17, 1865.

P. L., 1865, p. 374.

Rev. p. 1217, S. 29.

That it shall be the duty of the board of chosen freeholders of each county, the committeemen of each township, the mayor and common council of each city, and the representative authority of each borough in this State to transmit to the comptroller, on or before the first day of October in each year, a statement of the debt or debts of their respective county, township, city or borough, the purpose for which the same

were incurred, to be stated separately, and the rate of interest paid on each debt."

The following new section, based upon the provisions of the above act is proposed:

Sec. 51. And be it enacted, That it shall be the duty of the township committee of each township in this State to transmit to the comptroller of this State, on or before the first day of October in each year a statement of the debt or debts of their respective townships, the purpose for which the same were incurred, to be stated separately, and the rate of interest paid on each debt.

Chief among, and the most important of the duties of the second class of the township committee, or "such as the committee is required to perform upon certain contingencies or conditions arising necessitating action," are those relating to the subject of taxation. Although a township committee is not possessed of the power to direct what moneys are to be raised by taxation for general township purposes—that power being vested in the electors or legal voters of each township—the committee has, under existing legislation, the power to direct a tax levy or assessment to be made for specific purposes, and in the event of certain contingencies arising, which contingencies are so intimately connected with various other subjects such as "roads and streets," "sidewalks, crosswalks and pavements," "lighting of roads and streets," "sewerage and drainage," "water supply," "fire departments," "public buildings," "free public libraries" and other kindred subjects, hereinafter treated, that it is thought advisable to relegate all except the matter of taxation, so far as relates to the enforcement of the collection of taxes in arrears and matters incident thereto, to those subjects, so far as they appertain to the same. The "adjustment of past due taxes and interest on the same" also devolves upon the township committee and is provided for and considered under that title.

The existing power of the township committee to release a township collector from the obligation of his official bond upon certain conditions is advised and recommended as a part of this subject.

The matter of the settlement and relief of the poor has at least so far as provision for relief is provided for, received no little attention in the form of modern legislation, and treated as it has been, as a contingent duty imposed upon the township committee of each township, it is concluded that no more appropriate place can be provided for it than here. The procedure and formality now required by law in order to secure a legal settlement is not here disturbed because the burden of it rests upon the overseer of the poor.

Although the recognized and approved law requiring the township committee to provide for the construction of waste gates in dams is generally regarded with indifference, it is advised, (because of the increase in the construction of barriers to the natural flow of water) that the present legislation be so changed as to meet present and probable future conditions. Another duty of this class devolving upon the township committee is based upon the act which provides for protection against mad dogs, and is provided for by the act approved March 28, 1862 (Rev. p. 25, S. 58) and the supplement thereto approved March 26, 1889 (P. L. 1889, p. 96) the provisions of which two enactments are retained.

The provisions of the act for the preservation of sheep, qualified and changed by supplements are retained and incorporated in one section.

The subjects referred to and matters incident to them are disposed of under the following titles and in the following order.

1. To cause to be issued, and to issue warrants for the collection of taxes in arrears.
2. To execute and deliver to purchasers of lands, &c., sold for taxes a deed for the same, if not redeemed.
3. To purchase lands, &c., and goods and chattels under certain circumstances, when sold for taxes, and to sell and transfer lands, &c., held by the inhabitants of the township by virtue of purchase at tax sales.
4. To sell lands other than those acquired at tax sales.
5. To provide for assessments against property overlooked by assessors, or assessed at too low a valuation.

6. Apportion taxes among subdivisions of tracts or parcels of lands assessed.

7. Upon certain conditions, to release certain township officers from the operation of official obligations and bonds.

8. To provide for the relief of poor persons.

9. To provide for the construction of proper waste gates in dams.

10. To provide for protection against mad dogs.

11. The preservation of sheep and other domestic animals.

1 —TO CAUSE TO BE ISSUED, AND TO ISSUE WARRANTS FOR
COLLECTION OF TAXES IN ARREARS.

“A supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, eighteen hundred and forty-six (Revision).

Approved March 24, 1869.

P. L., 1869, p. 612.

Rev., p. 1161, S. 98.

That in all cases where a tax warrant has been or shall hereafter be issued for the collection of taxes in any township of the State, and the officer receiving the same has neglected or failed to execute or return the same, or to collect any part of the taxes thereby directed to be collected within the time now limited by law, the justice of the peace who issued the said warrant, or in case of his death or disability or the expiration of his term of office, then any other justice of the peace of the said county shall at the request of the township committee of the said township issue alias or pluries warrants for the collection of such taxes as shall remain uncollected under the previous warrant, which said alias or pluries warrants shall be good and effective for that purpose and shall be executed and returned in like manner as is provided in the case of original warrants, and shall be directed and delivered to such constable of said county as the township committee may designate, or such special constable as may be appointed by the said committee for that purpose, and such constable or special constable so designated or appointed, after giving bond with

such security as the said committee may direct and approve of shall in the execution of said warrant have the same powers and perform the same duties, and be subject to the same liabilities and forfeitures, and receive the same compensation as is now provided in relation to the township collectors of the several townships in the execution of warrants for the collection of taxes."

It is not proposed to interfere with any of the provisions of the tax act except to endeavor to consolidate such as relate to the duties of the township committee in the enforcement of the payment of taxes in arrears through the medium of tax warrants. The initiatory step in the proceedings to collect taxes in arrears devolves upon the collector of taxes, but the frequent failure to collect the same because of the want of goods and chattels owned by the delinquent tax payer, and within the jurisdiction of the collector, prompted the provisions, by additional legislation, for the issuing by the township committee of alias and pluries warrants, and warrants for the sale of real estate.

The following section is advised as a substitute for the section last quoted :

Sec. 52. And be it enacted, That it shall be the duty of the township committee of the several townships of this State, in all cases where a tax warrant has been or shall hereafter be issued for the collection of taxes in any township, and the officer receiving the same, has neglected or failed to execute or return the same, or collect any part of the taxes thereby directed to be collected within the time now limited by law, to direct the justice of the peace, who issued the said warrant, or in case of his death or disability, or the expiration of his term of office, some other justice of the peace of their respective counties, to issue alias or pluries warrants for the collection of such taxes as shall remain uncollected under the previous warrants, directed to such constables of their respective counties as they may select, or to such special constable as may be appointed by them for that purpose ; which said alias and pluries warrants shall be good and effective for that purpose, and shall be executed and returned in like manner as is provided in case of

To issue alias
or pluries war-
rants.

May appoint
special constable.

original warrants; and the said committees shall require said constable or special constable, so designated or appointed, to give bond with such security as they may direct and approve, the said constable or special constable shall have the same powers and perform the same duties and be subject to the same liabilities and penalties, and receive the same compensation as is now provided in relation to the township collectors of the several townships in the execution of warrants for the collection of taxes.

“An act to make taxes a lien on real estate and to authorize sales for the payment of the same.

Approved March 17, 1854.

P. L., 1854, p. 429.

Rev. p. 1164, S. 116.

That in case any assessment of taxes as specified in the last preceding section, together with the interest thereon and costs and fees aforesaid shall remain unpaid for the space of one year after the said taxes were payable, then and in every such case it shall be lawful for the township committee of the said township or a majority of them to issue their warrant under their respective hands and seals, directed to any constable of the said township, therein and thereby commanding him to make said taxes, with the interest and costs and fees as aforesaid, of the lands, tenements, hereditaments or real estate, on account whereof the same were assessed as aforesaid and of which the assessor's description shall be therein set forth by selling the same or any part thereof as will be sufficient for that purpose for the shortest terms for which any person or persons will agree to take the same, and pay such taxes, with the interest thereon, and all costs, fees, charges and expenses and further directing the said constables to pay the money or moneys raised by such sale to the said township committee of said township and to make return of said warrant and his proceedings thereunder, to said township committee of said township, to be filed by the clerk of said township among the other papers of said township.”

The last preceding section above referred to provides

“That any assessment of taxes made in this State against any person or persons residing out of this State, or foreign corporation residing out of the county in which the land is located, on account of any lands, tenements, hereditaments or real estate of such person or persons, or corporation, shall be and remain a lien on all the lands, tenements, hereditaments or real estate, on account of which said assessment shall be made, with lawful interest thereon accruing, and all costs and fees in relation to said assessment and collection thereof, for the space of two years from the time when the taxes so as aforesaid assessed were payable.”

“A supplement to an act entitled ‘An act to make taxes a lien on real estate, and to authorize sales for the payment of the same,’ Approved March seventeenth, eighteen hundred and fifty-four (Revision).

Approved March 25, 1863.

P. L. 1863, p. 497.

Rev. p. 1165, S. 122.

That any assessment of taxes made in this State against any person or persons or corporation on account of any lands, tenements, hereditaments or real estate of such person or persons or corporations shall be and remain a lien on all the lands, tenements and hereditaments or real estate, on account of which said assessment shall be made with lawful interest thereon accruing and all costs and fees in relation to said assessment and collection thereof, for the space of two years from the time when the taxes so as aforesaid assessed were payable, and in case any such assessment of taxes together with the interest thereon and the costs and fees as aforesaid shall remain unpaid for the space of four months after said taxes were payable, then it shall be lawful for the township committee of the township in which said assessment has been made, or a majority of them, to proceed for the collection of the same in the manner prescribed in and by the several provisions of the act to which this is a supplement; all which proceedings shall be as valid and effectual as in cases of assessment under said act.”

“A further act concerning taxes, making the same a first lien on real estate, and to authorize sales for the payment of the same.

Approved March 14, 1879.

P. L., 1879, p. 340.

S. Rev. p. 990, S. 51.

That in case of any taxes specified in the last preceding section, together with the interest thereon and costs, fees, charges and expenses aforesaid, shall remain unpaid and in arrears for the space of six months from and after the time when payable, then and in every such case it shall be lawful for the township committee, or a majority of them, to issue their warrant, which warrant may include the names of any number of delinquent owners and the description of each of their lands, tenements, hereditaments or real estate on account of which such taxes were assessed under the common seal of the township, signed by the chairman thereof and attested by the township clerk, directed to the collector of the said township, therein and thereby commanding him to make said taxes with the interest, costs, fees, charges and expenses as aforesaid out of the lands, tenements, hereditaments or real estate on account of which the same were assessed and incurred as aforesaid by selling the same, or any part thereof as will be sufficient for that purpose, for the shortest term for which any person or persons will agree to take the same, and pay such taxes with the interest thereon and all costs, fees, charges and expenses, and further directing the said collector to make return of said warrant with all his proceedings thereunder, in writing, within four months from the date thereof to said township committee.”

That part of the act entitled “An act to make taxes a lien on real estate, and to authorize sales for the payment of the same,” approved March 17, 1854 (P. L., 1854, p. 429, quoted, provides for the issuing of tax warrants by the township committee for the collection of “any assessment of taxes made in this State against any person or persons residing out of the State, or foreign corporation residing out of the county in which the land is located, on account of any lands, tenements,

hereditaments or real estate of such person or persons, or corporations." The supplement to that act, approved March 25, 1863 (P. L., 1863, p. 497), so amends it as to provide for the issuing of tax warrants by the township committee, or a majority of them, for the collection of assessments of taxes made against any person or persons or corporation on account of any lands, &c.

Section one (1) of the act entitled "A further act concerning taxes, making the same a first lien on real estate and to authorize sales for the payment of the same," approved March 14, 1879 (P. L., 1879, p. 340; S. Rev., S. 51), is substantially the same as section one (1) of the act of 1863, at least with regard to the duty and power of the township committee to issue tax warrants, and the following section, based upon section two (2) of the act of 1879 (S. Rev., p. 990, S. 51), is offered as a substitute.

Sec. 53. And be it enacted, That in case any taxes shall hereafter be laid, assessed or imposed pursuant to the laws of this State, against any person or persons or corporations for or on account of any lands, tenements, hereditaments or real estate situate, lying and being in this State, together with the lawful interest thereon, and all costs, fees, charges and expenses, shall remain unpaid and in arrears for the space of six months from and after the time when payable, then and in every such case it shall be lawful for the township committee, or a majority of them, to issue their warrant, which warrant may include the names of any number of delinquent owners and the description of each of their lands, tenements, hereditaments or real estate on account of which such taxes were assessed, under the common seal, if any, of the township, signed by the chairman thereof, and attested by the township clerk, directed to the collector of the said township, therein and thereby commanding him to make said taxes, with the interest, costs, fees, charges and expenses as aforesaid, out of the lands, tenements, hereditaments or real estate, on account of which the same were assessed and incurred as aforesaid, by selling the same, or such part thereof as will be sufficient for that purpose, for the shortest term for which any person or persons will agree to take the same and pay such taxes, with the interest thereon,

To issue tax warrants for collection of unpaid taxes against real estate, &c.

and all costs, fees, charges and expenses, and further directing the said collector to make return of said warrant, with all his proceedings thereunder, in writing, within four months thereof, to said township committee; said warrants to be recorded as in this act provided for.

2—TO EXECUTE AND DELIVER TO PURCHASERS OF LANDS, &C.,
SOLD FOR TAXES A DEED FOR THE SAME, IF NOT REDEEMED.

“A further act concerning taxes, making the same a first lien on real estate, and to authorize sales for the payment of the same.

Approved March 14, 1879.*

P. L., 1879, p. 340, S. 9, 10.

S. Rev., p. 992, S. 57, 58.

(9.) That the owner or owners, mortgagee, occupant or any other person having a legal or equitable interest in any lands, tenements, hereditaments or real estate sold for taxes as aforesaid may redeem the same at any time within two years from the date of such sale by paying to the purchaser, or his legal representative, the amount of purchase money set out in detail in said certificate, with twelve per centum interest thereon, together with such other fees, costs, expenses and charges as may have been incurred by the purchaser under the provisions of this act, and the purchaser, upon receiving such payment, if made by the owner or owners thereof, shall recover and restore to such owner or owners such real estate, and in case the owner or holder of any estate in lien upon or right of possession of such real estate so sold, shall pay to the purchaser within the said two years the aforesaid purchase money, interest, fees, costs, expenses and charges, the sale shall be of no further effect, and the mortgagee, or other person so redeeming, shall have a lien on the said premises for the amount paid, with twelve per centum interest thereon, in like manner as if the same had been included in his, her or their mortgage or other lien.

(10.) That in case such lands, tenements, hereditaments or real estate so sold shall not be redeemed within the time pro-

vided for by this act, then and in that case the township committee, upon due proof being made by affidavit that such redemption has not been made, and the surrender of such certificate, shall execute and deliver to the purchaser, his legal representatives or assignus, at his or their expense, a deed for the same, under the common seal of the township, signed by the chairman of such township committee, and attested by the township clerk, and acknowledged according to law, which deed shall contain a description of the property, the year of the tax assessment, the fact of advertisement and sale, the date of sale and the period for which the premises were sold, and which deed shall be recorded in the clerk's office of the county where the lands are situate within ten days after date thereof, and if not so recorded, the same shall be of no effect until such period as against a mortgagee or purchaser in good faith, and the right of redemption shall also continue until such record, notwithstanding the lapse of the aforesaid two years; and that such purchaser or purchasers, and his and their legal representatives, upon complying with the provisions of this act, shall by virtue thereof, lawfully hold and enjoy said lands, tenements, hereditaments or real estate for and during the term for which he, she or they shall have purchased the same for his, her or their proper use, benefit and advantage, against the owner or owners thereof, and all and every person or persons claiming under him, her or them, and against any and all other estates therein whether legal or equitable, and any and all mortgages, alienations, devises, descents, liens and encumbrances of every kind and nature as fully and completely as though there were no other estates, mortgages, alienations, devises, descents, liens or encumbrances of, in, upon or against said property, or any part thereof, until said term shall be fully completed and ended, and the purchaser shall be at liberty at or before the expiration of the said term, to remove any building or buildings and materials erected and placed by him, her or them thereon, and when said term shall have ended, shall peaceably and quietly yield up the same to the lawful owner or owners thereof in as good state and condition as when he took the possession of the same, damage resulting from the ordinary use and the elements excepted."

Although the foregoing section nine (9) of the act approved March 14, 1879 (P. L., 1879, p. 340), provides no duty to be performed by the township committee, it has been set out not only because its provisions are referred to in section ten (10) of the same act, but because section ten (10) requires the performance of a duty by the township committee contingent upon the conditions set out in section nine (9), which it is advised should be made a part of the proposed new act, and in the language in which it is found.

Who may re-
deem lands
sold for taxes,
when and how.

Sec. 54. And be it enacted, That the owner or owners, mortgagee, occupant, or any other person having a legal or equitable interest in any lands, tenements, hereditaments or real estate sold for taxes as in this act provided, may redeem the same at any time within two years from the date of such sale by paying to the purchaser, or his legal representative, the amount of money set out in detail in said certificate, with twelve per centum interest thereon, together with such other fees, costs, expenses and charges as may have been incurred or paid by the purchasers under the provisions of this act, and the purchaser upon receiving such payment, if made by the owner or owners thereof, shall forthwith restore to such owner or owners the possession of such real estate, and in case the owner or holder of any estate in lien upon or right of possession of such real estate so sold shall pay to the purchaser within the said two years the aforesaid purchase money, interest, fees, costs, expenses and charges, the sale shall be of no further effect, and the mortgagee or other person so redeeming shall have a lien on the said premises for the amount paid, with twelve per centum interest thereon, in like manner as if the same had been included in his, her or their mortgage or other lien.

To give deed to
purchaser of
lands sold for
taxes.

Sec. 55. And be it enacted, That in case such lands, tenements, hereditaments or real estate so sold shall not be redeemed within the time provided for by this act, then and in that case the township committee, upon due proof being made by the affidavit of the purchaser or his legal representative that such redemption has not been made, and the surrender of such certificate, shall execute and deliver to the purchaser, his legal representative or assigns, at his or their expense, a deed for the

same, under the common seal of the township, signed by the chairman of such township committee, and attested by the township clerk, and acknowledged according to law, which deed shall contain a description of the property, the year of the tax assessment, the fact of advertising and sale, the date of sale and the period for which the premises were sold, and which deed shall be recorded in the clerk's office of the county where the lands are situate within ten days after the delivery thereof, and if not so recorded, the same shall be of no effect until so recorded, as against a mortgagee or purchaser in good faith, and the right of redemption shall also continue until such record, notwithstanding the lapse of the aforesaid two years, and that such purchaser or purchasers, his and their legal representatives or assigns, upon complying with the provisions of this act, shall, by virtue thereof, lawfully hold and enjoy said lands, tenements, hereditaments or real estate for and during the term for which he, she or they shall have purchased the same for his, her or their own proper use, benefit and advantage, against the owner or owners thereof, and all and every person or persons claiming under him, her or them, and against any and all other estates therein, whether legal or equitable, and any and all mortgages, alienations, descents, liens and encumbrances of every kind and nature, as fully and completely as though there were no other estates, mortgages, alienations, devises, descents, liens or encumbrances of, in, upon and against said property, or any part thereof, until said term shall be fully completed and ended; and the purchaser shall be at liberty at or before the expiration of the said term, to remove any building or buildings and material erected and placed by him, her or them thereon, and when said term shall have ended, shall peaceably and quietly yield up the same to the lawful owner or owners thereof in as good state and condition as when he took the same, damage resulting from ordinary use and the elements excepted.

“A supplement to an act entitled ‘An act to make taxes a lien upon real estate and authorize sales for the payment of the same,’ approved March seventeenth, eighteen hundred and fifty-four.

Approved April 5, 1878.

P. L. 1878, p. 308.

S. Rev., p. 990, S. 49.

That at any sale of lands, tenements, hereditaments and real estate hereafter made by virtue of the said act entitled ‘An act to make taxes a lien upon real estate and to authorize sales for the payment of the same,’ approved March seventeenth, eighteen hundred and fifty-four (Rev., p. 1163), and the supplements thereto, if there shall be no purchaser or purchasers for said lands, tenements, hereditaments and real estate, or any part thereof, then it shall and may be lawful for the treasurer of the city or of the township committee of the township where said lands, tenements, hereditaments and real estate may be assessed, to purchase the same for the benefit of said city or township, subject to the same redemption as is now provided by law; and the certificate of such treasurer, stating the payment of the amount now required by law to be paid upon the redemption of any lands, tenements, hereditaments and real estate sold by virtue of said act and the supplements thereto, and showing what lands, tenements, hereditaments and real estate such payment is intended to redeem, shall be evidence of such redemption.”

“A further act concerning taxes, making the same a first lien on real estate and to authorize sales for the payment of the same.

Approved March 12, 1880.

P. L., 1879, p. 283.

S. Rev., p. 994, S. 72.

That any sale of lands, tenements, hereditaments or real estate made by virtue of this act and the act to which this is a supplement, if there be no purchasers therefor, then it shall and may be lawful for the township committee of said township to

cause said lands, tenements or real estate to be purchased for the benefit of the inhabitants of the township, and that the inhabitants of said township so purchasing shall have lawful right and authority to use, occupy and enjoy said lands, tenements or real estate and through their township committee to take such proceedings as may be necessary to obtain possession thereof, and to sell and transfer the same, or any part thereof, to any person paying the purchase price therefor, together with the subsequent taxes and lawful interest."

"An act to authorize the purchase of goods and chattels at sale for delinquent taxes.

Approved March 12, 1879.

P. L. 1879, p. 123.

S. Rev. p. 1021, S. 176.

That at the sale of goods and chattels of delinquent tax payers for the non-payment of taxes, if there shall be no purchaser or purchasers of the said goods and chattels so exposed for sale, then it shall be lawful for any officer of any city or township attending the sale so made to purchase the same for the benefit of said city or township."

3—TO PURCHASE LANDS &C., AND GOODS AND CHATTELS UNDER CERTAIN CIRCUMSTANCES, WHEN SOLD FOR TAXES, AND TO SELL AND TRANSFER LANDS &C., HELD BY THE INHABITANTS OF THE TOWNSHIP BY VIRTUE OF PURCHASE AT THE SALES.

The difficulty experienced in securing purchasers of lands, &c., and goods and chattels at tax sales seems to have prompted the enactment of section forty-nine (49), S. Rev. p. 990, and section seventy-two (72), S. Rev. p. 994, and the act approved March 12, 1879, (S. Rev. p. 1021, S. 176). The first section referred to and above set out, relates to the sale of lands &c, to secure the payment of taxes assessed against lands of non-residents, while the second relates to the sale of lands, &c., to secure the payment of taxes assessed against lands of all persons, residents as well as non-residents. The wisdom of some provision such as is referred to is apparent, hence the following is advised:

Township Com-
mittee may
purchase lands
sold for taxes.

Sec. 56. And be it enacted, That if at any sale of lands, tenements, hereditaments or real estate made by virtue of this or any other act, there be no purchasers therefor, then it shall and may be lawful for the township committee of the township in which said lands, tenements, hereditaments or real estate may be assessed, to purchase the same, or cause the same to be purchased, for the benefit of the inhabitants of such township, subject to the same redemption as is now or hereafter may be provided by law, and that the inhabitants of said township so purchasing, shall have lawful right and authority to use, occupy and enjoy said lands, tenements, hereditaments or real estate, and through their township committee in the corporate name of the township, to take such proceedings as may be necessary to obtain possession thereof, and to sell and transfer the same, or any part thereof, to any person paying the purchase price thereof, together with the subsequent taxes and interest.

May purchase
goods and chat-
tels sold for
taxes.

Sec. 57. And be it enacted, That if at the sale of goods and chattels of delinquent tax-payers, for the non-payment of taxes, there shall be no purchaser or purchasers of said goods and chattels so exposed for sale, then it shall and may be lawful for the township committee of the township to which the taxes for which such goods and chattels are offered for sale, are due, to purchase the same, or cause the same to be purchased for the benefit of such township.

4.—TO SELL LANDS OTHER THAN THOSE ACQUIRED AT TAX SALES.

“Supplement to ‘An act incorporating the inhabitants of townships designating their powers and regulating their meetings,’ Approved April 14, 1846.

Approved March 25, 1884.

P. L. 1884, p. 100.

S. Rev. p. 1032, S. 19.

That it shall be lawful for the inhabitants of any township in this State at their annual or a special town meeting called by the township committee of such township for that purpose, to authorize the sale by such township committee, at either public or private sale of any real estate whereof the inhabitants

of such township may be seized in their corporate capacity, in fee simple absolute or of any other estate, it shall be lawful for the township committee of such township to convey such real estate to the purchaser thereof by deed signed by such township committee, and sealed with the corporate seal of such township; and that at such annual or special town meeting, or at any town meeting of such township, may vote to appropriate such moneys arising from the sale of such real estate for any township purposes authorized by law; provided that this act shall not apply to lands acquired by the township under sales for taxes or assessments."

The following section based upon the provisions of the foregoing quoted section, is suggested :

Sec. 58. And be it enacted, That it shall be lawful for the inhabitants of any township in this State, at their annual or a special town meeting or township election called by the township committee for that purpose, to authorize the sale by such township committee at either public or private sale, of any real estate whereof the inhabitants of such township may be seized in their corporate capacity, in fee simple absolute, or of any other estate, it shall be lawful for the township committee of such township to convey such real estate to the purchaser thereof by deed, signed by such township committee, and sealed with the corporate seal of such township; and at such annual or special town meeting or township election, or at any town meeting or township election, may vote to appropriate the moneys arising from such sale of such real estate to any lawful township purposes; provided that the provisions of this section shall not apply to lands acquired by the township under sales for taxes or assessments.

Township Committee may sell certain lands.

5.—TO PROVIDE FOR ASSESSMENTS AGAINST PROPERTY OVERLOOKED BY ASSESSORS, OR ASSESSED AT TOO LOW A VALUATION.

" An act providing for the taxation of property in townships in this State in cases where the officers of the township have omitted or neglected to assess the same for taxes.

Passed April 2, 1885.

P. L. 1885, p. 191, S. 1.

S. Rev. p. 1020, S. 170.

That where any township of this State, the assessor has neglected or omitted to assess for taxes for the current fiscal year of such township, property in such township which is liable to taxation, and where the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect or omission, it shall be lawful for the township committee to file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed, and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or any other statute of this State."

Sections two (2), three (3), four (4) and five (5) of the foregoing act provide respectively for the time for hearing complaints by the commissioners of appeal, the notice to be given by the township clerk of the meeting of the commissioners to hear such complaints, the power of the commissioners to assess taxes upon property omitted to be assessed and for making taxes so levied and imposed a lien upon the property assessed, and the mode of collecting the same.

Those sections have not been set out because they provide duties for the commissioners of appeal, the township clerk, and the collector of taxes which are hereafter referred to.

"An act to provide for the taxation of property in cities, villages, boroughs, townships or other municipal corporations in this State in cases where the assessors of the same have or may omit or neglect to assess the same for taxes or have or may assess such property at too low a valuation, and the commissioners of appeal in cases of taxation have met and adjourned.

Approved March 24, 1890.

P. L., 1890, p. 108, S. 1.

That where in any city, village, borough, township or other municipal corporation of this State the assessor has neglected or omitted to assess for taxes for the current fiscal year of such city, village, borough, township or other municipal corporation which is liable to taxation, or where such assessor or

assessors has or have or may hereafter assess such property which is liable to taxation at too low a valuation, or may neglect or omit to assess the same, and the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect, valuation or omission, it shall be lawful for the city council, board of aldermen, township committee or other governing body of such city, village township or other municipal corporation, or the corporation attorney thereof to file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed, or which has or may be assessed at too low a valuation, and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or in any other statute of this State; provided that complaint of such neglect, valuation or omission shall be filed with said commissioners within one year from the time that such taxes become or should become a lien."

Section one (1) of the act passed, April 2, 1885, (P. L. 1885 p. 181), and of the act approved March 24, 1890 (P. L. 1890, p. 108), respectively, are in some respects similar, but the act of 1890 is more extended in its provisions in not only applying to cities, villages and boroughs in addition to townships, but also enabling the commissioners of appeal to increase the valuation if fixed too low by the assessor. The following section is proposed in lieu of the foregoing, leaving the duties of other township officials upon whom devolve duties in the same connection until such stage of this report as will indicate the duties of such officers in the order in which it is purposed to consider and provide for them.

Sec. 59. And be it enacted, That where, in any township of this State, the assessor has neglected or omitted to assess for taxes for the current fiscal year of such township which is liable to taxation, or where such assessor has or may hereafter assess such property which is liable to taxation at too low a valuation, or may neglect or omit to assess the same, and the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect, valuation or omission, it shall be lawful for the township

How to assess property omitted by or assessed at too low valuation by assessor.

committee to file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed or which has or may be assessed at too low a valuation and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or by any other statute of this State, provided that complaint of such neglect, valuation or omission shall be filed with said commissioners within one year from the time that such taxes become or shall become a lien.

Sections two (2) three (3) and four (4) of the two respective acts referred to designate the duties of the township clerk and the commissioners of appeal respectively, growing out of the action of the township committee and are hereafter considered under the title of "duties and powers of the township clerk," and "duties and powers of commissioners of appeal in cases of taxation."

"An act to authorize the township committee of townships to borrow money in anticipation of the collection of taxes.

Approved March 6, 1888.

P. L. 1888, p. 139.

That when any money has been appropriated for any lawful purpose, by the legal voters of any townships in this State, at any general or special township meeting, and the expenditure of such money for such purpose shall be or become necessary or desirable before the tax out of such appropriation should be made, has been levied and collected, and there are no moneys belonging to such township available for such purpose it shall be lawful for the township committee of such township to borrow money in anticipation of the collection of the taxes to meet such appropriation, and to give promissory notes or other obligations bearing legal rate of interest therefor; such loans may be made for such time as the township committee shall deem reasonable and prudent, and may be removed from time to time until such taxes are received by the township collector; and when so received such taxes shall be forthwith applied to the payment of such loans, but in no event shall

they be authorized to borrow an amount in excess of the sum appropriated by the legal voters of any township."

This act also clothes the township committee with a contingent power which it is thought prudent to retain.

Sec. 60. And be it enacted, That when any money has been appropriated for any lawful purpose by the legal voters of any township in this State, at any general or special township election, and the expenditure of such money for such purpose shall be or become necessary or desirable before the tax out of which such appropriations should be made, has been levied and collected, and there are no moneys belonging to such township available for such purposes, it shall be lawful for the township committee of such township to borrow money in anticipation of the collection of the taxes to meet such appropriation, and to give promissory notes or other obligations bearing legal rate of interest therefor; such loans may be made for such time as the township committee shall deem reasonable and prudent, and may be renewed from time to time until such taxes are received by the township collector; and when so received such taxes shall be forthwith applied to the payment of such loans, but in no event shall they be authorized to borrow an amount in excess of the sum appropriated by the legal voters of any township.

Township Committee may borrow money in anticipation of assessment and collection of taxes.

6.—APPORTION TAXES AMONG SUBDIVISIONS OF TRACTS OR PARCELS OF LANDS.

"An act to authorize the apportionment of taxes, assessments and water rents.

Approved April 21, 1876.

P. L. 1876, p. 291.

S. Rev., p. 603, S. 489, 490, 491, 492.

(489.) That upon application, in writing, by any person interested to apportion any taxes, assessments or water rents, which have been or shall be laid upon any plot or parcel of land in any city, town or township, amongst any subdivisions of such plot or parcel, accompanied by a map showing the subdivisions desired, the officer or body to which such application shall be

made as herein provided shall have power to make a just apportionment of such taxes, assessments and water rents upon and among such subdivisions or such other subdivisions as it may deem just and proper, and also to apportion in manner aforesaid any taxes, assessments and water rents for non-payment of which any plot or parcel of land has been or shall be sold under the laws relating to such sale, with expenses of sale, in cases when such land has been or shall be bought by the treasurer or other officers of such city, town or township for the use and benefit thereof, or by such city, town or township.

(490.) That upon the approval of such apportionment by the mayor, or passage over his veto, if application was made to the body hereinafter mentioned where such lands lie in a city, the city clerk shall file the map and report of the officer, board or council showing such apportionment, and upon the adoption of such apportionment by the council or other governing municipal authority of any town, or by the township committee of any township, the clerk of such town or township shall file the map and report showing such apportionment, and upon such filing the said taxes, assessments or water rents as so apportioned shall be and remain a lien upon such subdivisions in the same manner as if such taxes, assessments or water rents had been originally laid or assessed upon such subdivisions in the separate amounts so apportioned, and upon payment to the proper officer of the amount so apportioned to any subdivision, with interest and penalties added at the same rates as were chargeable on the original taxes, assessments or water rents respectively, and in case of sale with the proportion of expenses of sale added, such subdivision shall be discharged from all lien or liability under said taxes, assessments and water rents, and from the effect of such sale therefor.

(491.) That such powers to apportion shall be vested in and such application made to the mayor and common council or board of aldermen or other chief municipal authority of the several cities and towns and the township committees of the several townships; provided, however, that whenever there is or shall be in any city or town a board of finance and taxation

or any body possessing the general powers now exercised by such boards, the power of apportionment as aforesaid shall be vested in and such application made to that board; and provided further, that wherever there is or shall be in any city an officer called a comptroller, the power of apportionment as aforesaid shall be vested in and such application made to that officer.

(492.) That when any of the owners of the lands to be affected by such apportionment shall not join in such application, then such comptroller, board, council or township committee shall direct notice to be given to such owner, if resident in such city, town or township, either personally or by leaving the same at his place of abode, and if not resident in such city, town or township, by advertisement for ten days in a newspaper published and circulating in such city, town or township, and if none is so published, then in the nearest newspaper published in the county of the time and place when and where a hearing will be had upon such application before such comptroller, board, council or township committee or a committee thereof, which notice, upon proof of service or publication thereof, shall be deemed sufficient, and said comptroller, board, council or township committee may thereupon make such apportionment."

"An act to amend an act entitled 'An act to authorize the apportionment of taxes, assessments and water rents,' approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 9, 1891.

P. L., 1891, p. 91.

That section third of the act of which this is an amendment be amended to read as follows :

(3.) And be it enacted, That such powers to apportion shall be vested in and such application made to the mayor and common council, or board of aldermen, or other chief municipal authority of the several cities and towns, and the township committee of the several townships; provided, however, that

whenever there is or shall be in any city or town a board of finance or body possessing the general power now exercised by such boards, the power of apportionment as aforesaid shall be vested in and such application made to that board ; and provided further, that whenever there is or shall be in any city an officer called a comptroller, the power aforesaid shall be vested in and such application made to that officer ; and provided further, that whenever there is or shall be in any city or town tax commissioners, the power aforesaid shall only be vested in and such application made to said tax commissioners."

Sections 489, 490, 491 and 492, S. Rev., p. 291, as above set out, comprise the act approved April 21, 1876 (P. L., 1876, p. 291), which act, as will be seen, applies to other municipalities besides townships. The same is the case with the amendment to that act approved March 9, 1891 (P. L., 1891, S. 91), which amends the original act by omitting "a board of taxation" from that act. Regarding both the original act and the amendment so far as they relate to the duty of the township committee will result in the following proposed sections:

Township Committee to apportion taxes among subdivisions of lands

Sec. 61. And be it enacted, That upon application, in writing, by any person interested to apportion any taxes, assessments or water rents which have been or shall be laid upon any plot or parcel of land in any township, amongst any subdivisions of such plot or parcel, accompanied by a map showing the subdivisions desired, the township committee to which such application shall be made as herein provided, shall have power to make a just apportionment of such taxes, assessments and water rents upon and among such subdivisions or such other subdivisions as such township committee may deem just and proper, and also to apportion in manner aforesaid any taxes, assessments and water rents for non-payment of which any plot or parcel of land has been or shall be sold under the laws relating to such sale, with expenses of sale, in cases where such land has been or shall be bought for the use and benefit of the inhabitants of such township.

Sec. 62. And be it enacted, That upon such apportionment

having been made by the township committee of any township, the clerk of such township shall file the map and report showing such apportionment, and upon such filing the said taxes, assessments or water rents as so apportioned shall be and remain a lien upon such subdivisions in the same manner as if such taxes, assessments or water rents had been originally laid or assessed upon such subdivisions in the separate amounts so apportioned, and upon payment to the collector of such township of the amount so apportioned to any subdivision, with interest thereon, together with all fees and costs, and in case of sale, with the proportion of expenses of sale added, such subdivision shall be discharged from all lien or liability under such taxes, assessments and water rents, and from the effect of such sale therefor.

Clerk to file
map.

Sec. 63. And be it enacted, That when any of the owners of the lands to be affected by such apportionment shall not join in such application, then such township committee shall direct notice to be given to such owner, if resident in such township, either personally or by leaving the same at his or her place of abode, and if not resident in such township, by advertisement in a newspaper published and circulating in such township, and if none is so published, then in the nearest newspaper published in the county in which such lands are situate for at least two weeks, once a week, of the time and place when and where a hearing will be had upon such application before such township committee; and the notice in this section required, upon proof of service or publication thereof, as the case may be, shall be deemed sufficient, and the said township committee may thereupon make such apportionment.

Township Com-
mittee to di-
rect notice to
be given to
owner in cer-
tain cases.

7. UPON CERTAIN CONDITIONS, TO RELEASE CERTAIN TOWNSHIP OFFICERS FROM THE OPERATION OF OFFICIAL OBLIGATIONS AND BONDS.

“An act in relation to official bonds.

Approved February 5, 1881.

P. L., 1881, p. 15.

S. Rev., p. 508, S. 13.

That if the accounts of any such officer shall be at any time

examined by the authorities of the corporation to whom his bond is given, or by the proper board, committee or officer of such corporation, and shall be by such board, committee or officer certified to be correct, and such certificate shall be duly acknowledged and proved in the same manner as the bond, it shall be lawful for the clerk of the county to file said certificate in his office, and to note the substance thereof on the side or bottom margin of the page containing the record of the bond for the information of all concerned."

The spirit of the foregoing section has been retained and provided for in the following new section in order to furnish evidence of the performance of the conditions of bonds given by officers, and which bonds have been recorded :

Township Committee to release bonds of collecting officer when the same have been recorded.

Sec. 64. And be it enacted, That whenever in any township in this State the township committee have required the bond of any officer to be acknowledged, and the same has been recorded in the office of the clerk of the court of common pleas of their county, and the accounts of any such officer shall be at any time examined by the said committee and shall be by said committee certified to be correct, and such certificate shall be duly acknowledged and proven in the same manner as the bond of said officer, it shall be lawful for the clerk of said court to file said certificate in his office and to note the substance thereof on the side or bottom margin of the page containing the record of the bond, for the information of all concerned.

"A supplement to an act entitled 'A further supplement to an act entitled An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 25, 1881.

P. L., 1881, p. 255.

S. Rev., p. 985, S. 30, 31.

(30.) That on or before the first day of April annually, the collector or other officer having the collection of taxes for any township in this State, shall make out and file with the clerk of such township a statement in writing setting forth in detail

the name of each person assessed, whose taxes he has been unable to collect from the person charged with such tax or taxes by reason of removal, insolvency or erroneous assessment, the value and kind of property, the amount of tax, and the cause of inability to collect said tax, in each case, in proper columns provided in a list for that purpose, which said statement shall be verified by the oath or affirmation of such collector or other collecting officer. That the township committee shall, within ten days after the filing of the statement mentioned in the preceding section, carefully examine said statement, and on being satisfied as to the correctness of the same, or any part thereof, may, by resolution, credit and release the said collector or other collecting officer from liability and collection of any or all the taxes so reported by him as being uncollectable."

Section thirty (30) of the act approved March 25, 1881 (P. L., 1881, p. 225 ; S. Rev., p. 985, S. 30), above set out, fixes upon the township collector a duty precedent to a contingent duty of the township committee and is hereafter referred to as one of the duties of such collector, upon the performance of which the township committee shall take action. The following section is the result of that arrangement :

Sec. 65. And be it enacted, That the township committee of the several townships of this State shall, within ten days after the filing with the clerk of the township by the collector or other officer having power and authority to collect taxes for any township in this State, a statement in writing setting forth in detail, as required by this act, the taxes uncollected or uncollectable, carefully examine such statement, and on being satisfied as to the correctness of the same, or any part thereof, may, by resolution, credit and release the collector or other collecting officer from liability and collection of any or all taxes so reported by him as being uncollectable.

Township Committee may release collector or other collecting officer from liability and collection of taxes reported by him as uncollectable.

8.—TO PROVIDE FOR THE RELIEF OF POOR PERSONS.

"A supplement to an act entitled 'An act for the settlement and relief of the poor,' approved March twenty-seventh, one thousand eight hundred and seventy-four.

Passed May 5, 1890.

P. L. 1890, p. 283, S. 1, 2, 3, 4.

(1). That it shall and may be lawful in all counties of the third and fourth classes for the overseer of the poor in any township, when application shall be made to him for the relief of any poor person or persons, to grant such relief as their immediate necessities require, and to report the same to one or more members of the township committee, who then, with the overseer, may continue to grant such poor person or persons such relief from time to time, or cause their removal to the county poor house, according to the act to which this is a supplement.

(2). That when a physician or surgeon shall be called to visit such poor person or persons suddenly taken ill or injured, he may visit the same and render such aid as the case may demand and shall then report the same to the overseer of the poor, who may then grant such further medicine or surgical relief to the said poor person or persons as he and one or more members of the township committee may deem necessary.

(3). That the overseer of the poor of each township shall record all relief granted, together with the names of the poor persons to whom granted, and shall report the same annually to the township committee, who shall include said report, and it shall be published, in the annual township report.

(4). That the amount of the relief before mentioned shall be paid by the township committee out of the funds assessed for the relief of the poor, or from any funds of the township not otherwise appropriated."

From the four sections (P. L. 1890 p. 283, sec. 1, 2, 3, 4,) set out, a section has been drawn making the same law general in its application. It is thought a proper amendment. The general duties of overseers of the poor will more at large appear under the head of "Duties of Overseers of Poor." The subject has before been commented upon as one of the contingent duties of the township committee, for which reason it is referred to here.

Sec. 66. And be it enacted, That the township committee aforesaid or any member thereof, together with the overseer of the poor of their respective townships, may upon a report to them by said overseer of temporary relief being granted to

Township Committee to give relief to poor persons.

any poor person or persons in immediate need, grant further relief from time to time, to such poor person or persons or cause their removal to the county poor house; and when a physician or surgeon shall be called to visit a poor person in immediate necessity suddenly taken ill or injured, he may visit the said person and render such aid as the case may demand, and shall then report the same to the overseer of the poor who may then grant such further medicine or surgical relief to said poor person or persons as he and one or more members of the township committee may deem necessary; the said committees shall include in their annual report, the report of the overseer of the poor of the amount of relief granted to poor persons in immediate need and to whom the same was granted and shall publish the same in their annual report.

9.—TO PROVIDE FOR THE CONSTRUCTION OF PROPER WASTE-
GATES IN DAMS.

“An act to provide for the construction of proper waste-gates in dams.

Approved March 23, 1883.

P. L., 1883, p. 155.

S. Rev., p. 1080, S. 267, 269, 270, 272.

Whereas during heavy freshets great damage is often occasioned by reason of the breaking away of mill dams, for the want of proper waste gates for the discharge of surplus water, and bridges and other public and private property are thus destroyed; for the remedying thereof,

(267). Be it enacted by the Senate and General Assembly of the State of New Jersey, That in all mill dams more than six feet high and sixty feet long, heretofore or hereafter constructed in any of the waters of this State, there shall be placed, when required by the township committee of the township where the same is or is to be located, or if the same is or is to be located in two townships, then by the township committees of both townships, at least one suitable waste gate for the free and rapid discharge of surplus water in time of freshet or other emergency, which gate or gates shall be kept in good

order at all times by the owner or lessee of the water power furnished by such mill dam ; such gate or gates shall be of such dimensions as may be approved by a reputable engineer and the chosen freeholder of the township wherein such dam may lie, or, if the same shall be in two townships, then by the chosen freeholders of both townships and a plan and written specification of the construction of such gate or gates, approved as aforesaid in writing, shall be filed by the owner or lessee of said dam, and under whose authority the same has been or is to be constructed, in the county clerk's office of the county or counties wherein the same may be located, before it shall be lawful to construct such dam, and notice of such filing shall be given by such owner or lessee to the board of chosen freeholders of any county wherein such dam doth or is to lie.

(269). That when any heavy rain storm or freshet shall occur, and the waters backed up by any dam shall overflow the same, it shall be the duty of such owner or lessee to raise the waste gate or gates in such dam to a height sufficient to allow the surplus waters to run off freely and relieve the pressure against such dam, in order to avoid the danger of the same being carried away, and in case of the failure or neglect of such owner or lessee to so raise such gate or gates, it shall be lawful for the roadmaster of any road district wherein such dam shall wholly or partly lie, to raise the gate or gates as aforesaid.

That if any person who shall be notified to construct a gate or gates under this act shall feel aggrieved, he may, within ten days after the service of the notice upon him, appeal to the board of chosen freeholders of the county by serving a written notice of appeal upon the clerk of said board, and by serving a copy of such notice of appeal upon the clerk of the township committee or committees who gave the notice requiring such gate, personally, or by leaving the same at his or their residence ; and thereupon, said board of freeholders shall have power to hear and determine said appeal, and the decision of a majority thereof thereupon shall be final ; if no appeal be taken, such gate or gates shall be constructed within ninety days from the service of the notice requiring the same, and if an appeal be taken and the board of chosen freeholders decide that said gate

or gates shall be constructed the same must be constructed within ninety days after such decision, and it shall be the duty of the board of chosen freeholders to hear and determine any such appeal within forty days after the appeal is taken."

From the above law (P. L. 1883, p. 155) a section has been drawn defining the duties of the township committee to order waste gates in mill-dams; the remaining features of the law will be treated under the head of "Miscellaneous."

Sec. 67. And be it enacted, That in all mill dams more than six feet high and sixty feet long, heretofore or hereafter constructed in any of the waters of this State, there shall be placed, when required by the township committee of the township where the same is or is to be located, or if the same is or is to be located in two townships, then by the township committees of both townships, at least one suitable waste gate for the free and rapid discharge of surplus water in time of freshet or other emergency, which gate or gates shall be kept in good order at all times by the owner or lessee of the water power furnished by such mill dam; and when any heavy rain storms or freshets occur, and the waters backed up by any dam shall overflow the same, it shall be the duty of such owner or lessee to raise the waste gate or gates in such dam to a height sufficient to allow the surplus water to run off freely and relieve the pressure against such dam, in order to avoid the danger of the same being carried away, and in case of failure or neglect of such owner or lessee to so raise such gate or gates it shall be lawful for any member of such township committee or committees, or any other person by their order, to raise the gate or gates as aforesaid; provided that this section shall not apply to any dams located on tide water.

Township Committee may require construction of waste gates.

10.—TO PROVIDE FOR PROTECTION AGAINST MAD DOGS.

"An act for protection against mad dogs.

Approved March 28, 1862.

P. L. 1862, p. 315.

Rev. p. 25, S. 58.

The mayor of any incorporated town in this State, by the

advice and consent of the common council of the town, and the township clerk of any township in the State, by the advice of the township committee, be and are hereby authorized, whenever in his or their opinion the public safety may require, to issue his proclamation authorizing the destruction of all dogs, male and female, found running at large within the limits of the town, except such as shall be properly muzzled with a wire muzzle about the nose, securely fastened, after one day's public notice by written or printed hand bills, provided that nothing in said proclamation shall apply to a dog or dogs of a non-resident passing through the town accompanied by the owner or owners of such dog or dogs." *

"Supplement to an act entitled 'An act for protection against mad dogs,' approved March twenty-eighth one thousand eight hundred and sixty-two.

Approved March 26, 1889.

P. L., 1889, p. 96, S. 1, 2.

(1). That the common council of any incorporated city or town, and the township committee of any township in this State, are hereby authorized and empowered to appoint one or more persons in their respective cities, towns or townships, with full power and authority to kill any dog, male or female, found running at large without a muzzle, within such cities, towns or townships, after a proclamation shall have been issued in pursuance of the first section of the act to which this is a supplement, and such person or persons so appointed shall have full power and authority and they are hereby authorized to kill any dog, male or female, found running at large within their respective cities, towns or townships in which such a proclamation shall have been issued for one day; provided, nothing in this act shall empower or authorize said officers to kill any dog or dogs accompanied by the owner or owners of such dog or dogs.

(2). That the common council of any incorporated city or town and the township committee of any township, are hereby authorized to fix the compensation to be paid to any person or persons appointed as above provided for, and to pay the same out of any moneys in the treasury of such city, town or township."

The provisions of the act entitled "An act for protection against mad dogs" approved March 28th, 1862, and the supplement thereto approved March 26th, 1889, with slight change in arrangement have been embodied in the following section, omitting however the duty of the township clerk provided in the act of 1862, because it is thought the power to issue a proclamation in the premises should be vested in the township committee:

Sec. 68. And be it enacted, That the township committee of the several townships in this State are hereby authorized, whenever in their opinion the public safety may require, to issue their proclamation authorizing the destruction of all dogs, male and female, found running at large within the limits of the township, except such as shall be properly muzzled with a wire muzzle securely fastened about the nose, after one days public notice by written or printed handbills; and for that purpose are hereby authorized and empowered to appoint one or more persons in their respective townships, with full power and authority to kill any dog, male or female found running at large within such townships, and not so as aforesaid muzzled; and such township committee are hereby authorized to fix the compensation to be paid to any person or persons appointed as above provided for, and to pay the same out of any moneys in the treasury of such township; provided, that nothing in said proclamation shall apply to a dog or dogs of a non-resident passing through the township accompanied by the owner or owners of such dog or dogs.

Township Committee may provide protection against mad dogs.

11.—THE PRESERVATION OF SHEEP AND OTHER DOMESTIC ANIMALS.

"An act for the preservation of sheep.

Approved April 14, 1846.

Rev., p. 16, S. 10, 12.

Rev., p. 18, S. 21, 22.

(10). That the taxes collected by virtue of this act shall be appropriated to make good any loss or losses which may be sustained by any person or persons (a) by the destruction or

wounding of his, her or their sheep, within the township wherein said tax shall be collected, and shall be kept as a fund by the township for that purpose, who shall pay all such damage so sustained within the year in case the money so raised by said tax shall be sufficient to pay the same, and if not then in such equitable proportion to the individuals injured according to their respective losses, as the said fund arising from such tax will enable them to do, to be adjusted at the annual settlement of the accounts of said township by the township committee and reported to the town meeting; and in case there shall remain in the hands of the township committee a surplus of money after paying all the damages sustained as aforesaid, it shall be in the power of the inhabitants of such township by public vote at their annual town meeting to appropriate such surplus to any other township purpose, or to let the same remain in the hands of the township committee to answer any damages as aforesaid which may be sustained in the next ensuing year and so on from year to year at the discretion of said inhabitants.

(12). That when any person shall sustain damage or injury by reason of his or her sheep or lambs being killed or wounded by a dog or dogs, wolf or wolves it shall be lawful for such person to take two respectable freeholders of the township wherein such damage was done, who are in no wise of kin to the party so calling them, to view the sheep or lambs so killed or wounded; and if it shall appear to their satisfaction that the said sheep or lambs were killed or wounded by a dog or dogs, wolf or wolves then the said freeholders shall make a return or certificate thereof in writing stating the amount of damages such person may have sustained which shall in no case exceed five dollars for one sheep or lamb so killed or wounded, which said certificate shall entitle the person injured to the sum stated therein, as the damage sustained to be paid by the township committee, in conformity to the provisions made therefor in the fifth section of this act; and in case the damage so certified shall appear to the town committee to be excessive, it shall and may be lawful for said committee to require the facts stated and claim exhibited to be investigated before them upon oath or affirmation and shall award payment

accordingly, provided always that nothing herein contained shall extend to cases wherein a recovery of damages can be obtained of the owner or owners of such dog or dogs as shall have committed the injury.

(21.) Any person or persons having sustained any damage by dog or dogs, bitch or bitches, to them unknown, in said townships, shall proceed to have the damage appraised according to the act to which this is a supplement; he, she or they shall present said certificate to the aforesaid township committee, under the same regulation and requirements as are provided in the act to which this is a supplement, on the first Monday of September in each and every year, and the said committee after having received said bills up to that day, shall consider their amount as to the amount of damage done in that year, and shall be the amount to be assessed on the number of dogs in said township as returned by the said assessor.

(22.) And the said township committee, after having ascertained the amount of damage done and the number of dogs and bitches in said township, shall have power to levy such amount of tax on each and every owner or harbinger of said dogs or bitches as shall be sufficient to pay the whole amount of damage done to sheep in said township, together with the expense of assessing and collecting the same; and whatever the amount of damage is found to be shall be apportioned on the number of dogs and bitches so returned as aforesaid, and that amount shall be the dog tax for that year; and the said township committee or assessor shall enter in his duplicate, opposite the name of such person or persons as he shall have assessed, the amount as directed by the township committee as the dog tax for that year, and no more."

"A supplement to an act entitled 'An act for the preservation of sheep,' approved (Revision) April fourteenth, one thousand eight hundred and forty-six.

Approved March 24, 1852.

P. L., 1852, p. 384.

Rev., p. 18, S. 22.

The said township committee, after having ascertained the amount of damages done and the number of dogs and bitches in said township, shall have power to levy such amount of tax on each and every owner or harbinger of said dogs or bitches as shall be sufficient to pay the whole amount of damages done to sheep in said township, together with the expenses of assessing and collecting the same; and whatever the amount of damage is found to be, shall be apportioned on the number of dogs and bitches so returned as aforesaid, and that amount shall be the dog tax for that year; and the said township committee or assessor shall enter in his duplicate, opposite the name of such person or persons as he shall have assessed, the amount as directed by the township committee as dog tax for that year, and no more."

"A supplement to an act entitled 'An act for the preservation of sheep,' approved April fourteenth, eighteen hundred and forty-six.

Approved March 29, 1866.

P. L. 1866, p. 839.

Rev., p. 19, S. 29.

That the provisions of the act and supplements to which this is a further supplement, be and the same is hereby extended to include the destruction of all domestic animals, by any dog or dogs, bitch or bitches, and that the same shall be operative in all the counties of this State; and it shall be lawful for any township to pay any damages which have or may be assessed in accordance with this act."

"A supplement to an act entitled 'An act for the preservation of sheep.'

Approved March 5, 1884.

P. L., 1884, p. 39.

S. Rev., p. 8, S. 1, 2.

(1.) That the proviso of section seven of an act for the preservation of sheep, approved April fourteenth, eighteen hundred and forty-six, as follows:

Provided always, That nothing herein contained shall extend to cases wherein a recovery of damages can be obtained of the owner or owners of such dog or dogs as shall have committed the injury; and also section four of a supplement thereto, approved March twenty-ninth, eighteen hundred and sixty-six, be and the same are hereby both repealed.

(2.) That when any dog or dogs, bitch or bitches, are found killing or worrying any sheep or other domestic animals, and the owner shall refuse or fail to kill the same, as provided for in section six of said act for preservation of sheep, approved April fourteenth, eighteen hundred and forty-six, the township committee, upon complaint being made to them, shall have power and are hereby authorized and required to kill or cause to be killed, such dog or dogs, bitch or bitches, the expense of which killing shall not exceed two dollars for each animal so killed, the same to be paid out of the money raised by the tax upon dogs."

Sec. 69. And be it enacted, That it shall be the duty of the township committee of each township in this State to keep as a fund, the taxes on dogs collected by virtue of this act to make good any loss or losses which may be sustained by any person or persons by the destruction or wounding of his, her or their domestic animals by any dog or dogs, bitch or bitches, within the township wherein the said tax is collected; and said committee shall pay all damages so sustained within the current fiscal year, in case the money so raised by said tax shall be sufficient to pay the same, and if not, then in such equitable proportions to the individuals injured, according to their respective losses, as the said fund arising from such tax will enable them to do, to be adjusted at the annual settlement of the accounts of the township by said committee, and to be included and published in their annual report, and in case the damages appraised by law and certified to said committee shall appear to them to be excessive, it shall and may be lawful for said committee to require the facts stated and claim exhibited to be investigated before them upon oath or affirmation, and shall award payment accordingly, and the said committee shall file and preserve among the papers of the township, the oaths and affirmations of the appraisers and claimants.

Township Committee to provide for the preservation of sheep and other domestic animals.

Township Committee to authorize killing of dogs in certain cases.

Sec. 70. And be it enacted, That the township committee aforesaid, upon complaint being made to them, shall have power and are hereby authorized and required to kill, or cause to be killed, any dog or dogs, bitch or bitches, found killing or worrying domestic animals, when the owner or owners or harborers of such dogs being informed thereof shall refuse or fail to kill such dog or bitch for the space of twenty-four hours from the time of receiving such information, the expense of which killing shall not exceed two dollars for each animal so killed, and the same to be paid out of the money raised by the tax upon dogs; and such owner or person harboring such dog, for such refusal and failure as aforesaid, shall forfeit and pay to any person who shall sue for the same, the sum of ten dollars, to be recovered with costs before any court having cognizance of that sum by action upon contract; and moreover, shall pay triple damages for any injury done by said dog or bitch to any domestic animal, after receiving the information aforesaid, to the owner or owners thereof.

Township Committee to pay damage done by dogs.

Sec. 71. And be it enacted, That the said township committee after having ascertained the amount of damage done, and the number of dogs and bitches in said township, shall have power to levy such amount of tax on each and every owner or harbinger of said dogs or bitches as shall be sufficient to pay the whole amount of damage done to domestic animals in their respective townships, together with the expense of assessing and collecting the same, and whatever the amount of damage is found to be, shall be apportioned on the number of dogs and bitches so returned as aforesaid, and that amount shall be the dog tax for that year; and the said township committee or assessor shall enter in his duplicate, opposite the name of such person or persons as he shall have assessed, the amount as directed by the township committee as dog tax for that year, and no more.

The discretional duties and powers of the township committee, or that class of duties and powers which the township committee may exercise or not as may in their judgment and in the exercise of their discretion be performed or exercised, are limited chiefly to the adoption of ordinances and resolutions having relation to the governmental affairs of the township,

such as the licensing of hacks, and hawkers and peddlers, and under recent enactments, the creation of a police force, which latter power virtually enables them to supplant constables to a great degree by a township police force, with the attendant paraphernalia, in the performance of many duties heretofore devolving upon a constable, except the service of civil process.

The propriety of the latter class of legislation may be questioned, but the intention being to adhere as closely as possible to the spirit of legislation as it is found, it is presented in substance as it exists, with only such changes as are thought necessary to reconcile discrepancies.

Another class of discretionary duties and powers is based upon petitions presented to the township committee accompanied by certain formalities and under certain conditions, the prayer of which petitions the committee may grant or not as they may deem best, chief among which are petitions requesting the establishment of sidewalk and lighting districts; the construction of sewers and drains and furnishing a water supply, which subjects are considered under their respective titles, and in such connection the discretionary duties, so far as they relate to those and kindred subjects are indicated.

“An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State and for the better government of the same.

Approved March 5, 1879.

P. L. 1879, p. 84.

S. Rev. p. 1043, S. 79, 80, 81.

(79). That in all townships of this State having a population of more than four thousand inhabitants and in which the county seat of any county may be located the township committee of said township shall have power within the limits of said township to make rules and regulations for licensing and regulating hacks, cabs, omnibuses, stages, carriages and vehicles used for the transportation of passengers and to fix the license fee for the same, and to prohibit unlicensed persons from acting in the capacity of hackmen.

(80). That in all townships aforesaid the township commit-

tee thereof may prescribe a penalty or penalties for the violation of this act either by imprisonment in the county jail not exceeding ten days or by a fine not exceeding twenty dollars, and any justice of the peace of said township shall have jurisdiction of such cases, and may give judgment and issue execution for the collection of such fine or fines, to be levied on any personal property of such person or persons fined as aforesaid, directed to any constable of the county in which said township is situate which execution shall be levied, executed and returned in the same manner as executions in other cases, or in case of sentence to imprisonment in the jail may issue his warrant for the imprisonment of such offender as in other cases cognizable before him.

(81). That it shall not be lawful for the township committee of said township to require a license from any person or persons owning any hack, omnibus, stage, carriage or vehicle who is a resident and taxpayer in said county in which said township is situate."

"An act to increase the powers of township committees.

Approved March 11, 1880.

P. L., 1880, p. 199, S. 1.

S. Rev., p. 1038, S. 49, 50.

(49). That the township committees of the several townships of this State shall hereafter have the following powers in addition to the powers now vested by law in township committees, viz :

To prevent and suppress breaches of the peace and disorderly assemblages in any street, house or place in the township, and to suppress disorderly houses, and to call upon the constables of said township to accomplish such purposes.

To act as a board of health in case of the prevalence of epidemic diseases.

To exercise either in connection with the overseers of highways or independently the same power and authority now vested by law under section forty-five of the general road law, approved March twenty-seventh one thousand eight hundred and seventy-four (Rev. p. 1005), in said overseers to enter upon

lands to make and open gutters, drains and ditches in order to let off water from the highways, and all the other powers given to said overseers in said section forty-five, and to direct the town assessor and the town collector respectively to assess and collect sufficient taxes to pay for the expenses of the same.

To abate and remove nuisances, and at the expense of the occupant or owner, to cleanse and disinfect premises where nuisances detrimental to health are maintained.

To compel the abutters to keep the sidewalks, where the same are much traveled, free from snow and ice and other impediments, and to keep said sidewalks in a safe, convenient and passable condition at all seasons.

To exercise, either in connection with the overseers of highways or independently, the same powers and authority now vested by law in overseers of the highways, to cause to be opened or made safe any highway or bridge which may be impassable or dangerous, according to the provisions of section fifty-six of the general road law, approved March twenty-seventh one thousand eight hundred and seventy-four. (Rev. p. 1006).

(50). That for the enforcement of the foregoing provisions of this act, the town committees may enact and pass any ordinances which do not conflict with the Constitution of this State or of the United States, and may, in the name of the clerk of the township, prosecute offenders against the provisions of this act, or of the said ordinances, before any justice of the peace elected in the township."

"An act to enable township committees of certain townships to grant licenses.

Approved March 12, 1880.

P. L., 1880, p. 302.

S. Rev. p. 1043, S. 83, 84.

(83.) That the township committee of any township of this State, being created under a special act of the legislature, and having less than three hundred voters, shall have power to pass, alter, repeal ordinances to take effect within their respective townships for the following purposes :

1. To license, regulate and prohibit inns, taverns of spiritu-

ous, vinous, malt or other strong or intoxicating liquors, and to license and regulate hawkers, peddlers and slaughter houses.

2. To fix the term upon which licenses for such purposes shall be granted, and to make all proper rules and regulations for the collection of license fees, and no other license for any such purpose shall be valid within such township, except licenses granted by the governor to hawkers and peddlers.

3. To prescribe the penalties by fine, not exceeding twenty dollars in each case, or by imprisonment in the county jail, not exceeding ten days in each case, or both, for any violation of any ordinance authorized by this act; provided however, that the person or persons violating the provisions of such ordinance or ordinances shall be brought before a justice of the peace in such township, who shall have cognizance of such offence.

(84.) That every contemplated ordinance shall be presented at a regular meeting of the township committee, and shall receive a two-third vote of the whole number of members of said committee, and the ayes and nays entered at large upon the clerk's book of minutes, when the same shall lie over until the next regular meeting, when, if two thirds of said members vote in favor of the same, upon the ayes and nays being called, it shall be entered in a book to be provided by the township for that purpose, and it shall be signed by the chairman and clerk; provided, however, before it takes effect it shall be published for ten days in a newspaper published in said township, or, if no newspaper is published therein, then in some newspaper published in the county and circulating in said township; and the said ordinance shall be posted for a like time in ten of the most public places in said township, and the publication and posting shall be verified by affidavit of the printer or foreman of the newspaper in which such publication shall be made, and of the person who posted such notice, and such affidavit shall be filed in the township clerk's office, and shall be evidence of such publication and posting in all courts and places."

Sections eighty-three (83) and eighty-four (84) of the act entitled "An act to enable township committees of certain townships to grant licenses," (P. L. 1880, p. 302), are quoted for the purpose of calling attention to the fact that it is not only special and limited in operation, but by implication is repealed

by the act entitled "An act regulating the granting of licenses to sell spirituous, vinous, malt and brewed liquors," approved March 29, 1888. (P. L. 1888, p. 308).

"An act respecting fire escapes or means of exit in and upon buildings in cities or municipal corporations.

Approved March 25, 1881.

P. L., 1881, p. 254.

S. Rev. p. 685, S. 863.

That the common council, board of aldermen, or other governing body of all municipal corporations in this State, are hereby authorized, empowered and required to pass, ordain and enforce ordinance and regulations and penalties respecting the building, erection, equipment, maintenance and use of proper and efficient fire escapes or means of exit in and upon hotels, theaters, halls, school houses and other public buildings, manufactories or other buildings where operatives are employed."

"An act to provide for the better security of life and limb in cases of fire in hotels and other buildings.

Approved March 17, 1882.

P. L. 1882, p. 142.

S. Rev. p. 685, S. 865.

That it shall be the duty of every fire inspector of any city in this State, or any common council, board of aldermen or other official board of any city, town, borough or of any township of this State, by whatever name such authorities may be known, to designate the number, kind and manner of erection of such external fire escapes to any of said buildings, and shall give notice in writing to the owner or lessees, or the person having charge or control of said building, and set forth in said notice the number, kind and manner in which said external fire escape or escapes is or are to be erected, required by said fire inspector or ordinance of said municipal authorities, or resolution of said other official boards."

“ An act concerning township ordinances.

Approved April 17, 1884.

P. L. 1884, p. 210, S. 1.

S. Rev., 1040, S. 60, 63.

(60.) That it shall not hereafter be lawful for the township committee of any township to introduce and finally pass at a single meeting of such township committee, any ordinance which by law it is now, or hereafter may be authorized to pass, but every ordinance that shall be introduced at any meeting of such township committee shall lie over and shall not be finally passed except at a meeting subsequent to that at which it shall be introduced.

(63.) That each and every ordinance that shall hereafter be passed by any township committee shall be signed in the said book of the record of ordinances, by the chairman of the township committee, and the township clerk.”

“ Supplement to an act entitled, ‘ An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State, and for the better government of the same,’ approved March fifth, one thousand eight hundred and seventy-nine.

Approved April 1, 1887.

P. L. 1887, p. 110.

That the first section of the act entitled ‘ An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State and for the better government of the same,’ approved March fifth, one thousand eight hundred and seventy-nine, be and the same is hereby amended to read as follows :

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, that in all townships in this State having a population of more than ten thousand inhabitants, the township committee of said township shall have power to pass, alter and repeal ordinances, and to make rules and regulations for licensing and regulating public hacks, cabs, omnibuses, stages, carriages and vehicles used for the transportation of passengers within the limits of said townships, and to fix the license fee

for the same, and to prohibit unlicensed persons from acting in the capacity of hackmen; provided that this act shall not apply to boroughs or seaside resorts having power to grant such licenses."

"A further supplement to an act entitled 'An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State, and for the better government of the same,' approved March fifth, one thousand eight hundred and seventy-nine.

Passed March 5, 1888.

P. L. 1888, p. 131.

That the first section of said act, which by a supplement thereto approved April first one thousand eight hundred and eighty-seven, be amended so as to read as follows:

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That in all townships in this State having a population of more than four thousand inhabitants, the township committee of said township shall have power to pass, alter and repeal ordinances, and to make rules and regulations for licensing and regulating public hacks, cabs, omnibuses, stages, carriages and vehicles used for the transportation of passengers within the limits of said townships, and to fix the license fee for the same, and to prohibit unlicensed persons from acting in the capacity of hackmen; provided that this act shall not apply to boroughs or seaside resorts having power to grant such licenses."

"A supplement to an act entitled 'An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State, and for the better government of the same,' approved March fifth, one thousand eight hundred and seventy-nine.

Approved February 26, 1889.

P. L., 1889, p. 30.

That section one of the act entitled 'An act to provide for licensing hacks and other vehicles by the township committees of the several townships of this State, and for the better gov-

ernment of the same,' approved March fifth, one thousand eight hundred and seventy-nine, shall be, and hereby is amended so that said section shall read as follows :

1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That in all townships of this State, the township committee of said township shall have power within the limits of said township, to make rules and regulations for licensing and regulating hacks, cabs, omnibuses, stages, carriages and vehicles used for the carrying and transportation of passengers, and to fix the license fee for the same, and to prohibit unlicensed persons from acting in the capacity of hackmen."

"An act respecting licenses in cities, townships, incorporated towns, incorporated boroughs, or police, sanitary and improvement commissions, and incorporated camp meeting associations and seaside resorts.

Approved March 31, 1890.

P. L., 1890, p. 150.

That it shall be lawful for the common council, board of aldermen, township committee or other governing body of any city, township, incorporated town, incorporated borough, or police, sanitary, and improvement commission, incorporated camp meeting association or seaside resort in this State, to make and establish ordinances for the following purposes, viz. : To license and regulate cartmen, porters, hacks, cars, omnibuses, stages, and all other carriages and vehicles used for the transportation of passengers, baggage, merchandise and goods and chattels of any kind; and the owners and drivers of vehicles and means of transportation, also auctioneers, common criers, hawkers, peddlers, pawnbrokers, junk-shop keepers, keepers of bath houses, boarding houses and news stands, sweeps, scavengers, traveling and other shows, concerts, skating rinks, itinerant venders of merchandise, medicines and remedies, and also the place or places or premises in which or at which the different kinds of business or occupation mentioned herein are to be carried on or conducted; and to fix the rates

of compensation to be paid therefor, and to prohibit all persons and places, and all vehicles unlicensed, from acting, using or being used in said capacities and for such uses and purpose, and to fix and prescribe penalties for the violation of any such ordinances, and that fees for such licenses may be imposed for revenue; provided, that no person or persons shall be required to take out a license in order to sell any product of his farm, or to sell meat or milk."

"An act respecting townships.

Approved June 13, 1890.

P. L., 1890, p. 448, S. 1, 2, 3, 4.

(1) That in any township of this State it shall be lawful for any constable or police officer thereof to summarily arrest without warrant any person hawking, peddling or selling anything whatsoever in such township without a license, where it is required to obtain a license therefor by any ordinance of such township.

(2.) And be it enacted, That it shall be lawful to carry such person so arrested before any justice of the peace of said township, before whom violations of ordinances are hereby made triable, whereupon such justice of the peace shall determine whether the person so arrested has been guilty of the violation complained of; and the said justice may adjourn the hearing of said complaint for a period not longer than five days, and may take the defendant's bond for his appearance at such adjourned hearing.

(3.) And be it enacted, That on conviction of such violation, it shall be lawful for the said justice of the peace to impose a fine on such person not exceeding twenty dollars and costs, which costs are to be taxed the same as in cases of disorderly persons, which fine and costs shall be paid forthwith, and upon failure to pay such fine and costs he shall commit such person to the county jail of the county in which such township is located, there to be detained by the sheriff of the county or keeper of said jail until the fine and costs are paid; provided, no person shall, under this act, be detained in jail for a longer period than ten days for any one offense.

(4.) And be it enacted, That in addition to the penalties heretofore imposed in this act, the penalties prescribed by any township committee of any township of this State by virtue of any general law for the violation of any ordinance of said township, shall be recoverable before any justice of the peace of said township, in an action on contract, in the name of the inhabitants of said township, and for the use of said township, which suit shall be conducted in the same manner as other suits in actions of contract now triable before justices of the peace are conducted; and when judgment is given, executions thereon shall issue in the same manner, and shall be subject to appeal to the court of common pleas of the county on the same terms."

"An act in relation to the use of bicycles and tricycles.

Approved March 22, 1888.

P. L., 1888, p. 201, 202, S. 1, 2, 3.

(1.) That bicycles and tricycles, and all other vehicles propelled by pedo-motive or manu-motive power, are hereby declared to be carriages within the meaning of that term as used in section ninety-one of the act entitled 'An act concerning roads' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four, and that all persons by whom bicycles, tricycles and said other vehicles are or may hereafter be used, ridden or propelled upon the turnpikes or public roads in this State, shall be entitled to the same rights and privileges, and subject to the same restrictions in the use thereof as are prescribed in said section ninety-one, in the case of drivers of carriages, sleighs and sleds.

(2.) That the mayor and common council, commissioners, overseers, or other authorities having charge or control of any public street, public road or turnpike, public parkway, driveway, or other public place in this State, shall have no power to pass, enforce or maintain any ordinance, rule or regulation by which any person using a bicycle or tricycle shall be excluded or prohibited from the free use of any public street, avenue, road, turnpike, driveway, parkway, or other public place at

any time when the same is or may hereafter be open to the free use of persons having or using other pleasure carriages.

(3.) That nothing in this act shall be so construed as to prevent the passage, enforcement or maintenance of any regulation, ordinance or rule regulating the use of bicycles or tricycles in public streets, avenues, roads, turnpikes, driveways, parkways, and other public places in such manner as to limit and determine the proper rate of speed with which such vehicles may be propelled, nor in such manner as to require, direct or prohibit the use of bells, lamps and other such appurtenances, nor to prohibit the use of any vehicle upon that part of the street, road or parkway commonly known as the foot path or sidewalk."

The acts approved respectively March 5, 1879 (P. L., 1879, p. 84); March 11, 1880 (P. L., 1880, p. 199); March 25, 1881 (P. L., 1881, p. 254); March 17, 1882 (P. L., 1882, p. 142); April 17, 1884 (P. L., 1884, p. 210); April 1, 1887 (P. L., 1887, p. 110); March 5, 1888 (P. L., 1888, p. 131); February 26, 1889 (P. L. 1889, p. 30); March 31, 1890 (P. L., 1890, p. 150); June 13, 1890 (P. L., 1890, p. 448), have been consolidated, and their provisions embraced in the following six sections :

Sec. 72. And be it enacted, That the township committee of the several townships in this State may enact and pass any ordinances which do not conflict with the constitution of this State or of the United States, for the following purposes :

Township Committees may pass ordinances.

To prevent and suppress breaches of the peace and disorderly assemblages in any street, road, house or place in the township, and to suppress disorderly houses therein, and to call upon the constable or constables of said township to accomplish such purposes.

To abate and remove nuisances, and at the expense of the occupant or owner to cleanse and disinfect premises where nuisances detrimental to health are maintained.

To act as a board of health in case of prevalence of epidemic diseases, when a township board of health has not effected an organization as required by law, and if organized, fails or refuses to act in the premises.

To require the building, erection, equipment, maintenance and use of proper and efficient fire escapes or means of exit, in and upon hotels, theatres, halls, school houses and other public buildings, manufactories, or other buildings where operatives are employed.

To compel the abutters to keep the sidewalks, where the same are much traveled, free from snow and ice, and other impediments, and to keep said sidewalks in a safe, convenient and passable condition at all seasons.

To limit and determine the proper rate of speed of bicycles, tricycles, and all other vehicles propelled by pedo-motive or manu-motive power, at which they may be propelled; also to direct and prohibit the use of bells, lamps, and other such appurtenances; and also to prohibit the use of any vehicle upon that part of a street, road or pathway commonly known as a foot path or sidewalk.

To limit and determine the proper rate of speed of horses driven or ridden through or along the public roads of the township, and through or along the streets of any unincorporated town or village within the township.

To license and regulate cartmen, porters, hacks, cars, omnibuses, stages, and all other carriages and vehicles used for the transportation of passengers, baggage, merchandise and goods and chattels of any kind; and the owners and drivers of vehicles and means of transportation; also auctioneers, common criers, hawkers, peddlers, pawnbrokers, junk-shop keepers, keepers of bath houses, boarding houses, news stands, sweeps, scavengers, traveling and other shows, circuses, theatrical performances, plays, exhibitions, concerts, skating rinks, itinerant venders of merchandise, medicines and remedies, and also the place or premises in which or at which the different kinds of business or occupation mentioned herein are to be carried on or conducted; and to fix the rate of compensation to be paid therefor, and to prohibit all persons and places, and all vehicles unlicensed, from acting, using or being used in said capacities, and for such uses and purpose; and that the fees for such

licenses shall be imposed for revenue; provided, that no person or persons shall be required to take out a license in order to sell any product of his farm, or to sell meat or milk.

To fix and prescribe penalties for the violation of such ordinance or ordinances passed and enacted for the purposes enumerated in this act. To fix penalties for violations of ordinances.

Sec. 73. And be it enacted, That for each and every offense against the ordinances to be enacted in accordance with this act, the person so offending shall, upon conviction, pay a fine not to exceed one hundred dollars, and the costs of suit; excepting, however, persons offending against ordinances prohibiting hawking, peddling, or selling goods, wares and merchandise without license. Penalty for violations of ordinances.

Sec. 74. And be it enacted, That the township committee shall have power to alter and repeal any ordinance passed and enacted by them; and the penalties prescribed by said committee by virtue of this act, or of any general law, for the violation of any ordinance of the several townships, shall be recoverable before any justice of the peace of said township, in an action upon contract, in the name of the inhabitants of the township and for the use of the township, which suit shall be conducted in the same manner as other suits in actions upon contract now triable before justices of the peace are conducted, and when judgment is given, executions thereon shall issue in the same manner, and shall be subject to appeal to the court of common pleas of the county on the same terms; and if in any such case the judgment and costs of prosecution shall not be recoverable by an execution issued against the goods and chattels of any person convicted as aforesaid, then the justice of the peace before whom such action is brought and such conviction had, shall issue an execution against the body of said defendant, directing any constable of the county to take the body of said person so convicted and commit the same to the common jail of the county, there to be held and detained by the sheriff of the county, or keeper of said jail, for the term of ten days, unless the judgment and costs shall be sooner paid. Power to alter and repeal ordinances, and procedure to recover penalties.

Arrest in case of violation of ordinance, by whom, hearing or trial, and mode of enforcing penalty.

Sec. 75. And be it enacted, That it shall be lawful for any constable or police officer, to summarily arrest, without warrant, any person hawking, peddling, or selling any goods, wares or merchandise whatsoever, in such township in this State without a license, where it is required to obtain a license therefor by any ordinance of such township, and carry such person so arrested before any justice of the peace of said township before whom violations of ordinances are hereby made triable; whereupon such justice of the peace shall determine whether the person so arrested has been guilty of the violation complained of; and the said justice may adjourn the hearing of said complaint for a period not longer than five days, and may take the defendant's recognizance for his appearance at such adjourned hearing; upon conviction of such violation the said justice may impose a fine upon such person, not exceeding twenty dollars and costs, which costs are to be taxed the same as in cases of disorderly persons; which fine and costs shall be paid forthwith, or upon failure to pay such fine and costs, such justice of the peace shall commit such person to the county jail of the county in which such township is situate, there to be detained by the sheriff of the county, or keeper of said jail, until the fine and costs are paid; provided, no person committed by virtue of any offense mentioned in this section shall be detained in jail for a longer period than ten days for any one offense.

How ordinances to be adopted, recorded and published.

Sec. 76. And be it enacted, That it shall not be lawful for the township committee of any township to finally pass any ordinance which by this act or any subsequent act it may be authorized to pass, at the meeting of such committee at which any such ordinance shall be introduced; but every ordinance that shall be introduced at any meeting of such committee shall be laid over and shall not be finally passed and adopted except at a regular meeting subsequent to the meeting whether regular or special at which it shall be introduced; and each and every ordinance passed and adopted by said committee shall be recorded by the township clerk in a book kept for that purpose, which record shall be signed by said clerk and the chairman of the township committee; and every ordinance passed, adopted and recorded as aforesaid shall be published in a newspaper printed and cir-

culating in such township, or if none be printed in such township then in a newspaper printed in the county and circulating in such township, for the period of four weeks consecutively at least once in each week; and until such ordinance shall have been so as aforesaid recorded and published, it shall be of no effect.

Sec. 77. And be it enacted, That the said book of the record of ordinances shall be taken and received in all courts as evidence of said ordinances, and copies of said ordinances certified by the township clerk under the corporate seal of the township, shall likewise be taken and received in all courts as evidence of said ordinances; and that the publication of said ordinances in a newspaper as herein required, shall in all cases be presumed to have been made until the contrary shall be proved.

Record and
publication of
ordinances.

Sec. 78. And be it enacted, That the township committee of the several townships of this State are hereby authorized and empowered to pass ordinances, and to enforce ordinances and regulations and penalties respecting the number, kind and manner of erection of external fire escapes upon hotels, theatres, halls, school houses and other public buildings, manufactories and other buildings where operatives are employed: and upon the adoption of such ordinances and regulations, shall give notice in writing to the owner or lessee, or the person or persons having charge or control of said building, and set forth in said notice the number, kind and manner in which said external fire escape or escapes is or are to be erected as required by any ordinance of said committee.

Fire escapes.

“An act to authorize townships to employ police.

Approved February 20, 1883.

P. L., 1883, p. 39, S. 1, 2.

S. Rev., p. 1041, S. 73.

That such police officer or officers shall be appointed and discharged or dismissed at such times by and hold their positions for such times and periods only as the township commit-

tee, thus authorized by the inhabitants of the township, shall from time to time and in each case see fit and determine, and shall receive such pay and compensation for their services respectively as shall be fixed and agreed upon by the said township committee; provided, that the compensation to be made to all such officers so to be appointed, shall not in the aggregate exceed the amount fixed and determined by the inhabitants of the township at the annual meeting to be expended for the services of the police officer or officers, which amount so to be paid to said officers shall be assessed and raised by taxation in the same manner as other taxes are assessed and raised for township purposes."

"An act to better regulate and control a day and night police force in certain townships of this State.

Approved March 23, 1883.

P. L., 1883, p. 189, S. 1.

S. Rev., p. 1040, S. 66, 70.

That in townships of this State when the township committee has been authorized by law to provide by ordinance for the establishment, regulation and control of a day police or police force, the said township committee are hereby authorized and empowered at any regular meeting thereof or at any special meeting called for the purpose, and held either in the month of March or in the month of April next after the passage of this act, to commit and transfer their said authority and power in relation to said police by resolution by them or majority of them adopted to three commissioners of police to be by said township committee appointed at a meeting held as aforesaid.

That said commissioners shall hold office as follows, viz. : one for three years, one for two years and one for one year, which is to be determined by lot at the first meeting held by them under this act, immediately in the presence of the clerk and before the election of president; and the said clerk is directed to make a minute of the same as part of the proceedings of the meeting; and thereafter each year the township committee at their meeting in the month of March or April

shall elect a commissioner whose term shall be three years, to commence from the first Tuesday in May next ensuing; but each of the commissioners under this act shall continue to exercise his duties until his successor is duly chosen and qualified; said commissioners shall be entitled to receive no compensation except such as the township committee may allow them; vacancies arising by resignation or otherwise may be filled by the township committee, but the person appointed to fill the vacancy of any of said commissioners shall hold office for the unexpired term only."

"An act to authorize police service in townships.

Approved April 4, 1884.

P. L., 1884, p. 130, S. 2.

S. Rev., p. 1042, S. 77.

That whenever in any such township the legal voters shall have made an appropriation of money for police service in manner aforesaid, it shall be lawful for the township committee to employ any constable or constables of such township for police service and duty, and by ordinance to provide for, organize and regulate such police service, including rate of compensation and term of employment."

"A supplement to an act to authorize townships to employ police, approved February twentieth, eighteen hundred and eighty-three.

Approved April 14, 1884.

P. L., 1884, p. 168, S. 1.

S. Rev., p. 1042, S. 74.

That the first section of the said act shall be and the same is hereby amended so as to read as follows :

That it shall be lawful for the inhabitants of any township in this State at their annual or at any other meeting or meetings to be duly called and held for the purpose, to vote by ballot to authorize the employment by the township committee of one or more police officers for said township and to fix and deter-

mine the amount to be expended for the services of such police officer or officers, who shall possess and have all the powers of constables within the limits of the township for the purpose of preserving the peace and enforcing the ordinances, and empowered upon view and without warrant to apprehend and arrest any and all person or persons committing any breach of the peace within said limits, and any and all disorderly person or persons and to bring said person or persons before any justice of the peace in said township, to be dealt with according to law."

"A further supplement to 'An act to authorize townships to employ police,' approved February twentieth, anno domini one thousand eight hundred and eighty-three.

Approved February 23, 1886.

P. L., 1886, p. 46, S. 1.

S. Rev., p. 1042, S. 75.

That in townships of this State where there is an organized police force duly appointed under the provisions of the act to which this is a supplement and the supplements thereto, it shall be lawful for the township committee to designate and appoint one of the justices of the peace of said township, whose duty it shall be to attend at the lock-up or police court of said township and to hear and dispose of complaints against persons under arrest or detained in said lock-up, and to try actions brought to recover a penalty under any ordinance of the said township, and that the township committee may pay said justice such compensation in addition to the fees allowed by law as they shall deem proper."

"An act to amend an act entitled 'An act to authorize police service in townships,' approved April fourth, one thousand eight hundred and eighty-four.

Approved April 28, 1886.

P. L., 1886, p. 325, S. 1.

S. Rev., p. 1042, S. 78.

That section three of chapter ninety-two of the general public laws of one thousand eight hundred and eighty-four be amended so that the same shall read as follows :

That it shall be lawful in any such township for the township committee to appoint a sufficient number of suitable and competent persons to be members of the police force of said township ; provided, however, that no person other than a duly elected constable of such township shall be appointed to membership in the township police force without the affirmative vote of two-thirds of all the members of the township committee."

" An act to authorize police service in townships.

Approved April 9, 1887.

P. L., 1887, p. 153.

Whereas, trespasses, malicious mischief and like offences are frequently committed in and upon cemeteries, orchards, farms, gardens and like places in this State, and especially in and upon such places in rural localities adjacent to cities, towns and villages in this State ; therefore, for the more effectual suppression of said offences, and for the more certain and speedy apprehension of such offenders, that it shall be lawful for the township committee of any township or townships in this State to appoint one or more suitable and proper persons, residents of such township or townships, to be police officers of such township or townships ; provided, however, such suitable and proper persons will accept such office and perform the duties thereof free of any fee, compensation or reward."

" A further supplement to an act entitled ' An act to prevent the burning of woods, marshes and meadows,' passed November twenty-fourth, one thousand seven hundred and ninety-four.

Approved March 23, 1888.

P. L. 1888, p. 245.

That it shall be the duty of the township committee of the

several townships of this State to appoint persons under oath, whose duty it shall be to ferret out and bring to punishment all persons who either wilfully or otherwise cause the burning of woods and marshes, and to take measures to have such fires extinguished, where it can be done, the expenses thereof to be paid out of the township treasury; provided, this act shall apply only to those townships whose woodland is equal to forty per centum of the total area."

"An act concerning police in towns, boroughs and townships.

Approved April 11, 1889.

P. L., 1889, p. 262.

That the council or township committee of any town, borough or township in this State, authorized by law to establish and maintain day and night police, are hereby authorized to appoint such number of patrolmen as in their judgment the public good shall require, and may also appoint a superintendent or captain and a sergeant of police; provided, however, that at no time the number or patrolmen appointed be more than one for every eight hundred inhabitants of such town, borough or township; and provided further, that the compensation to be paid to the superintendent or captain and to the sergeant shall be the same as the compensation provided for each patrolman, except that there may be paid to the superintendent or captain, in addition thereto, not exceeding twenty-five per cent. of such amount, and to the sergeant in addition thereto, not exceeding fifteen per cent. thereof.

That all acts and parts of acts general or special, local, public or private, inconsistent with the provisions of this act, be and the same hereby are repealed."

"An act to authorize police service in townships.

Approved March 31, 1890.

P. L., 1890, p. 141, S. 1, 2.

That it shall be lawful for the township committee of any township in this State to appoint one or more suitable persons

resident therein to be police officers of such township, and to fix and determine the amount to be expended for such police officer or officers, whose duty it shall be upon view to apprehend and arrest all persons committing breaches of the peace in said township or violating any ordinance of such township, and any and all disorderly persons, and to bring said persons before any justice of the peace in said township according to law.

That such police officer or officers shall be appointed and discharged or dismissed as such township committee shall, from time to time, and in each case determine, and shall receive such pay and compensation for their services respectively as shall be fixed and agreed upon by said township committee "

"A further supplement to an act entitled 'An act to regulate elections,' approved April 18, 1876.

Approved May 28, 1890.

P. L., 1890, p. 361, S. 56.

It shall be the duty of the board of election of each and every election district in this State to preserve the peace and maintain good order in their respective polling places during the progress of all elections and the counting of votes cast.

* * * * * Said election boards, or a majority of them, may also by writing under their hands, whenever in their opinion it shall be necessary so to do, request the municipal authority of any municipality within which their election district or voting precinct is situate, or the body or officer having charge and direction of the police force in such municipality, to detail one or more policemen to assist in preserving the peace and good order in and about such polling place, which request of said board of election shall forthwith be complied with as far as possible by the body or officer to whom the same is made."

"A supplement to an act entitled 'An act to authorize police service in townships,' approved March thirty-first, one thousand eight hundred and ninety-one.

Approved March 28, 1892.

P. L., 1892, p. 297.

That it shall be the duty of the township committee of any township in this State to appoint one or more suitable persons resident therein to be a police officer or police officers in pursuance of the act to which this is a supplement, upon receiving a petition requesting such appointment or appointments to be made signed by a majority of the persons who voted at the general or township election held therein next previous to the signing of such petition."

The first section of the act approved February 20, 1883 (P. L., 1883, p. 39), provides "that it shall be lawful for the inhabitants of any township in this State, at their annual meeting, to vote by ballot to authorize the employment by the township committee of one or more police officers for said township, and to fix and determine the amount to be expended for the service of such police officer or officers * * * ."

This section is amended and supplied by section one (1) of the act entitled "A supplement to 'An act to authorize townships to employ police,' approved February twentieth, eighteen hundred and eighty-three," which supplement was approved April 14, 1884 (P. L., 1884, p. 168), which amendment consists of the addition of the phrase "or at any other meeting or meetings to be duly called and held for the purpose."

The act approved March 23, 1883 (P. L., 1883, p. 189), has reference to townships in which a police force is authorized and created by ordinances adopted by the township committee. The duties and powers of the township committee, based upon the act of February 20, 1883, the supplements thereto approved April 14, 1884, and the act approved March 23, 1883, have from time to time been changed and enlarged until the enactment of the act approved March 28, 1892 (P. L., 1892, p. 297), which makes it "the duty of the township committee of any township in this State to appoint one or more suitable persons resident therein to be a police officer or police officers * * * upon the receipt by the committees of such petition as provided for by that act."

The act of March 28, 1892, as printed in P. L., 1892, p. 20, is entitled "A supplement to an act entitled 'An act to authorize police service in townships,' approved March thirty-first,

one thousand eight hundred and ninety-one," is a mistake in so far as the phrase eighteen hundred and ninety-one is concerned, because no law to authorize police service in townships was enacted and approved March 31, 1891. The supplement approved March 28, 1892, is clearly intended as a supplement to the act approved March 31, 1890.

The act approved March 31, 1890 (P. L., 1890, p. 141), clearly supplants the acts approved February 20, 1883 (P. L., 1883, p. 39), the act approved April 14, 1884 (P. L., 1884, p. 130), and the supplements to said acts herein set forth therefore a section is suggested in lieu of the act of 1890 (P. L., 1890, p. 141), and the act of 1892 (P. L., 1892, p. 297), before referred to.

Another section is presented retaining the purport of the act approved April 11, 1889 (P. L., 1889, p. 262), so far as it in terms applies to townships in which "a day and night police service" at present exists.

Section fifty-six (56) of the act approved May 28, 1890 (P. L., 1890, p. 361), furnishes the data for another section.

The act approved February 23, 1886 (P. L., 1886, p. 46), the act approved April 9, 1887 (P. L., 1887, p. 153), and the act approved March 23, 1888 (P. L., 1888, p. 245), have been respectively accepted as the basis of separate new sections. The act approved April 28, 1886 (P. L., 1886, p. 325), appears to be substantially ignored by later legislation, and therefore has been regarded as inoperative.

Sec. 79. And be it enacted, That it shall be the duty of the township committee of any township of this State to appoint one or more suitable persons therein to be a police officer or police officers of such township, upon receiving a petition requesting such appointment or appointments to be made, signed by a majority of the persons who voted at the general or township election held therein next previous to the signing of such petition, which police officer or officers when so as aforesaid appointed, shall possess and have all the powers of constables within the limits of the township, for the purpose of preserving the peace and enforcing the ordinances of the township, and shall be and are hereby authorized and empow-

Township Committee to appoint police officers.

ered, upon view and without warrant, to apprehend and arrest any and all person or persons committing any breach of the peace within said township, or violating any ordinance of the township, and any and all disorderly person or persons, and to take said person or persons before any justice of the peace in said township, to be dealt with according to law; that such police officer or officers so as aforesaid appointed, may be discharged or dismissed as such township committee shall, from time to time and in each case determine, and shall receive such pay and compensation for their services respectively as shall be fixed and agreed upon by such committee; and the said committee shall have power to adopt such resolutions and make such rules organizing and governing the police service of their respective townships as to such committee may seem proper and necessary.

To appoint patrolmen, superintendent and other police officers.

Sec. 80. And be it enacted, That if in any township a day and night police service shall be established, the township committee are hereby authorized to appoint such number of patrolmen, not exceeding one for every eight hundred inhabitants, as in their judgment the public good shall require, and may also appoint a superintendent or captain and a sergeant of police, and fix their compensation, and discharge and dismiss them as they shall from time to time and in each case determine; provided, however, that the compensation to be paid to the superintendent or captain and to the sergeant shall be the same as the compensation provided for each patrolman, except that there may be paid to the superintendent or captain, in addition thereto, not exceeding twenty-five per centum of such amount, and to the sergeant in addition thereto, not exceeding fifteen per centum thereof.

Police at polling places during elections.

Sec. 81. And be it enacted, That it shall be the duty of the township committee of any township in this State in which a police force as provided for by this act has been organized and established, or the superintendent, captain or other officer directing and controlling such police force, upon receiving from the board of election or a majority of the members of such board in any election district in such township, a notice in writing signed by said election board or a majority of the

members thereof, that it is necessary in the opinion of such election board, in order to preserve the peace and maintain good order in any polling district within such township during the progress of an election and the counting of the votes, to detail one or more policemen to assist in preserving the peace and good order in and about such polling place, which request of said board of election shall be forthwith complied with as far as possible by the body or officer of which the same is made.

Sec. 82. And be it enacted, That it shall be lawful for the township committee aforesaid to appoint one or more suitable persons, residents of such township, to be police officers of such township with full powers to act as police officers as prescribed by this act, where, in the vicinity of cemeteries, farms, gardens and like places in rural localities adjacent to cities, towns and villages, it shall appear necessary for the suppression of offences committed or liable to be committed against such property; provided, however, such suitable and proper person will accept such office and perform the duties thereof free of any fee, compensation or reward.

Police in vicinity of cemeteries, &c.

Sec. 83. And be it enacted, That it shall be the duty of the township committee of the several townships in this State, to appoint persons under oath, whose duty it shall be to ferret out and bring to punishment all persons who either wilfully or otherwise cause the burning of woods and marshes, and to take measures to have such fires extinguished where it can be done, the expenses thereof to be paid out of the township treasury; provided, this section shall apply only to those townships whose woodland is equal to forty per centum of the total area.

To ferret out persons setting fire to woods.

Sec. 84. And be it enacted, That in townships of this State where a police service shall be organized under the provisions of this act, it shall be lawful for the township committee to designate one of the justices of the peace of said township whose duty it shall be to attend at the lock up or some other room or building to be known as a police court of said township, and to hear and dispose of complaints against persons

To appoint police justices.

under arrest or detained in said lock-up, and to try actions brought to recover a penalty under any ordinance of the said township, and the township committee may pay said justice such compensation in addition to the fees allowed by law as they shall deem proper.

The Duties and Powers of a Township Clerk.

The chief and most important duties of a township clerk relating to the management of the general affairs of a township are :

1. To keep a record of the proceedings of the township committee, and deliver books, &c., to his successor.
2. To record by-laws and ordinances adopted, and certify the same.
3. To give notice of regular or general elections.
4. To give notice of special elections.
5. To provide polling places, election booths, &c.
6. To record and give notice of the result of elections.
7. To record appointments to office made by the township committee, notify the persons so appointed, and transmit statement to the county clerk.
8. May administer oath of office, and take affidavits in certain cases.
9. To file and preserve oath of office of township officers.
10. To file and preserve reports of township officers.
11. To make out account of the receipts and expenditures of the township committee and township treasurer, and cause the same to be published.
12. To file map and report of the township committee in cases of apportionment of taxes.
13. To give notice of the meeting of the commissioners of appeal in the matter of taxation in certain cases.
14. To furnish copy of constable's bond in certain cases.
15. To record agreements and decisions concerning fences, notices of settlement, attest tax warrants, and certificates of sales of lands made under the same, and record tax warrants.

16. To record description of estrays, &c.

17. To furnish assessor with certificate of exemption from taxation.

The foregoing are general duties of a township clerk, and independent of those arising from the exercise by other township officials of contingent and discretionary duties and powers. The latter will be considered in connection with the subject matter to which they relate. There is scarcely a duty enjoined upon or power given under present legislation to any other township officer but it is found that some consequent duty devolves upon the township clerk, because of his primary relation to the township committee as their clerk or secretary. It is deemed imprudent to undertake to group all the duties of a township clerk under the general title of "duties and powers of township clerk" because of the various conditions under which some duty is required to be performed by him, dependent entirely upon contingent and discretionary duties and the exercise of the discretionary powers of other officials. His duties, except those before tabulated, being in the main subordinate to the duties and powers of others, are left undiscussed until the consideration of the special conditions arise which require his action.

1.—TO KEEP A RECORD OF THE PROCEEDINGS OF THE TOWNSHIP COMMITTEE AND DELIVER BOOKS, &C., TO HIS SUCCESSOR.

"An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1198, S. 23.

That upon the death or expiration of the office of clerk of any township all the papers, writings, books and records belonging to the said office shall be delivered to the successor in office, on the oath or affirmation of the preceding clerk, or, in case of his death, on the oath or affirmation of his executors or administrators; and if any such clerk, his executors or administrators shall refuse or neglect to deliver the same on

oath or affirmation as aforesaid, being lawfully demanded, then every such person shall forfeit sixty dollars; to be recovered with costs by action of debt, in any court having cognizance of that sum, in the name and for the use of the inhabitants of the said township."

" An concerning townships and township officers.

Approved April 21, 1876.

P. L., 1876, p. 297.

Rev., p. 1202, S. 51.

That * * * town meetings held after said first day of January, one thousand eight hundred and seventy-seven, the * * * committees when duly elected, appointed and qualified, * * * the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book, * * * ."

" A further supplement to an act entitled ' An act concerning townships and township officers,' approved April twenty-first, eighteen hundred and seventy-six.

Approved April 5, 1878.

P. L., 1878, p. 374.

S. Rev., p. 1033, S. 20.

That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons, * * * the clerk of the township shall act as clerk of said committee and keep a record of the proceedings and shall record the same in the town book. * * * ."

" A further supplement to an act entitled ' An act concerning townships and township officers,' approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 26, 1889.

P. L., 1889, p. 97, S. 1.

That at all such town meetings held after the passage of this act, the several town and township committees to be voted for and elected in the said towns and townships shall consist of three persons, * * * and the clerk of the township shall act as clerk of said committee and keep a record of the proceedings, and shall record the same in the town book; * * * provided, however, that the provisions of this act shall not apply to townships in counties of this State having one hundred thousand inhabitants or more by the last State census."

Revision, p. 1202, S. 51; S. Rev., p. 1033, S. 20, and P. L., 1889, p. 97, S. 1, above recited in part, all require the clerk to act as clerk of the township committee, and Rev., p. 1198, S. 23, requires the clerk, upon the expiration of his office, &c., to turn over to his successor all papers, writings, &c., of said office, on oath or affirmation, or, in case of his death, they are to be turned over or delivered on the oath or affirmation of his executors or administrators.

The duty imposed upon the clerk in each of the three sections above quoted is identical, and for that reason we have consolidated his duties therein contained, and added the duty imposed in the section last above quoted, and such additional duties as appear proper to be performed by him, and present the result in the following section:

Sec. 85. And be it enacted, That the clerk of each township of this State shall act as clerk of the township committee, and keep a record of their proceedings, and record the same in the town book, and shall perform all the duties imposed upon him by this or any other act of the legislature, and all duties imposed upon him by any lawful resolution adopted by the township committee; and upon the resignation or the expiration of the term of office of the clerk of any township, all the papers, writings, books and records belonging to the said office shall be delivered to his successor in office, on the oath or affirmation of the preceding clerk, or, in case of his death, on the oath or affirmation of his executors or administrators.

Township clerk
to act as clerk
of township
committee.

2.—TO RECORD BY-LAWS AND ORDINANCES ADOPTED, AND CERTIFY
THE SAME.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1193, S. 8-9.

(8.) That the persons qualified to vote at town meetings shall at their annual meetings, or at any other meeting duly held for that purpose, make and ordain such regulations and by-laws as the majority of them so assembled shall, from time to time, judge necessary or proper for improving their common lands in tillage, pasturage or any other way, and directing the use and management, and the times and manner of using their common lands for making and maintaining such and so many pounds, and at such places as may be necessary or convenient, and to impose such penalties on the offenders against such regulations and by-laws as they shall deem expedient, not exceeding twelve dollars for each offence, to be recovered with costs of suit by and in the name of the clerk of the township where the offence shall be committed, * * * and no such action shall be abated or discontinued by the death or expiration of the office of the said clerk, but may be continued and prosecuted to effect by his successor in office. *

(9.) That all such regulations and by-laws shall be entered and recorded by the clerk of such township in a book by him to be provided for that purpose, and shall be and remain in force until the same shall be revoked or altered, or new made and ordained * * * . All which alterations, new regulations and by-laws shall also, from time to time, be entered and recorded as aforesaid. * * * .”

The duty of the clerk, imposed in section eight (8), Rev., p. 1193, is to bring suit for the recovery of penalties from offenders against regulations and by-laws adopted by the legal voters at town meetings, and section nine (9) immediately following requires the clerk to enter and record such regulations and by-laws in a book provided for that purpose.

The change embodied in the proposed section vests in the township committee the power to bring and prosecute suits to secure the rights of the township, therefore the duty of the township clerk to bring suit for the recovery of penalties from offenders against regulations and by-laws as provided by section eight (8), Rev., p. 1193, has been eliminated, and section nine (9) of the same act retained.

Sec. 86. And be it enacted, That all regulations and by-laws as shall be made and ordained by the qualified voters of any township at their annual township elections, or at any other election duly held for that purpose, shall be entered and recorded by the clerk of such township in a book by him to be provided. Clerk to record
by-laws.

“An act to enable township committees of certain townships to grant licenses.

Approved March 12, 1880.

P. L., 1880, p. 302.

S. Rev., p. 1043, S. 84.

That every contemplated ordinance shall be presented at a regular meeting of the township committee, and shall receive a two-third vote of the whole number of members of said committee, and the ayes and nays entered at large upon the clerk's book of minutes, when the same shall lie over until the next regular meeting, when, if two-thirds of said members vote in favor of the same, upon the ayes and nays being called, it shall be entered in a book to be provided by the township for that purpose, and it shall be signed by the chairman and clerk; provided, however, before it takes effect it shall be published for ten days in a newspaper, * * * and the said ordinance shall be posted for a like time in ten of the most public places in said township, and the publication and posting shall be verified by affidavit of the printer or foreman of the newspaper * * * and of the person who posted such notice, and such affidavits shall be filed in the township clerk's office, * * * .”

“An act concerning township ordinances.

Approved April 17, 1884.

P. L., 1884, p. 210.

S. Rev., p. 1040, S. 61, 62, 63.

(61.) That all ordinances that have heretofore been passed, and all ordinances that shall hereafter be passed by any township committee, shall be engrossed by the township clerk in a book to be provided for that purpose, with a proper index, which book shall be deemed a public record of such ordinances, and shall be and remain in the custody of the township clerk.

(62.) That at the foot of the record of each ordinance that has heretofore been passed by any township committee the township clerk shall enter a certificate of the following or like effect :

‘I hereby certify that the foregoing is a true copy of an ordinance now on file in my office.

Dated

A. D. 18

A. B., township clerk.’

(63.) That each and every ordinance that shall hereafter be passed by any township committee shall be signed, in the said book of the record of ordinances, by the chairman of the township committee and the township clerk.”

“An act authorizing townships to establish the grade of public roads within their limits.

Approved March 31, 1882.

P. L., 1882, p. 241.

S. Rev., p. 1057, S. 156.

That when the inhabitants of any township shall have at any annual town meeting voted to provide for the establishment of a grade for their public roads, it shall be the duty of the township committee, as soon as convenient, to establish by ordinance the grades of the several public roads in their

township, which ordinance shall be entered in full in the township book to be kept for that purpose by the township clerk * * * .”

The duties of the township clerk, as set out in the five last preceding sections, all relate to the engrossing and certification of ordinances which have been, or may hereafter be passed by the township committee.

For the purpose of eliminating the multiplicity of such acts, the aforesaid duties of the clerk have been consolidated in a new section, general in its application, covering all the cases enumerated in said acts, as follows :

Sec. 87. And be it enacted, That all ordinances which have heretofore been passed, and all ordinances which shall hereafter be passed by any township committee, shall be engrossed, by the township clerk, in a book to be provided for that purpose, with a proper index, which book shall be deemed a public record of such ordinances, and shall be and remain in the custody of the township clerk ; and at the foot of the record of each ordinance which has heretofore been passed the said clerk shall enter a certificate of the following or like effect :

To engross
ordinances.

“I hereby certify that the foregoing is a true copy of an ordinance now on file in my office.

Dated

A. D.

(A. B.), township clerk.”

And that each and every ordinance which shall hereafter be passed by any township committee shall be signed, in the said book, by the chairman of the said committee and the said clerk.

3.—TO GIVE NOTICE OF REGULAR OR GENERAL ELECTIONS.

“An act to regulate elections.

Approved April 18, 1876.

Rev., p. 337, S. 4, 5, 7, 9.

(4.) That the Secretary of State shall * * * direct and cause to be delivered to the clerk of every county, whose

senator's term of service will expire * * * a notice stating such fact, and that a senator for said county is to be elected * * * . And the clerk of each township shall, in every year in which the term of service of the senator for said county will expire as aforesaid, include in the advertisement, required to be given by the ninth section of this act, a notice that a senator for said county is to be chosen at the ensuing election.

(5.) That the sheriff and coroners shall be elected by the people of their respective counties * * * in every such year in which an election for clerk, register of deeds or surrogate of a county is required to be made, the clerk of each township in said county shall include in the advertisement, required to be given by the ninth section of this act, a notice that a clerk, register of deeds or surrogate of said county, or both, as the case may be, is to be chosen at the ensuing election.

(7.) That the Secretary of State shall * * * direct and cause to be delivered * * * a notice * * * that a governor is to be elected at the ensuing annual election * * * the clerk of each township shall include in the advertisement, required to be made by the ninth section of this act, a notice that a governor is to be chosen at the ensuing election.

(9.) That the clerk of each ward and township shall at least eight days prior to, and within thirty days next preceding the day of election, put up, or cause to be put up, an advertisement in at least five of the most public places within such township, which advertisement shall make known the time, place and purpose of holding such election, and be signed by such clerk."

Sec. four (4), Rev., p 337, requires the clerk of each township to give notice whenever a senator is to be elected.

Section five (5), immediately following, imposes a similar duty whenever a clerk, register of deeds or surrogate of a county is to be elected, and section seven (7) of the same act imposes a like duty when a governor is to be elected, and sec-

tion nine (9), referred to in each of the above mentioned sections, requires the clerk of each township to put up advertisements, designating the time, place and purpose of holding elections.

It will be seen at a glance that no provision for giving notice is made when the election of sheriff and coroners occurs, consequently we have consolidated the clerk's duties set forth in the above quoted sections by requiring him to give the notice under section nine (9), and adding thereto a full and complete list of all offices to be filled at every election, as appears in the following new section :

Sec. 88. And be it enacted, That the clerk of each township in this State shall, at least eight days prior to, and within Give notice of elections. thirty days next preceding the day of election, put up, or cause to be put up, in at least five of the most public places within such township, an advertisement signed by him, designating the time, place and purpose of holding such election, and also giving, in said advertisement, a full and complete list of all the offices to be filled at such election.

4.—TO GIVE NOTICE OF SPECIAL ELECTIONS.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 14, 15.

(14.) That the clerk of the township upon notice of any such omission, refusal, removal, incapacity or death, or if the office of clerk be vacant, then any justice of the peace of the county residing in the said township, upon notice thereof, shall give notice in the manner mentioned in the following section of a town meeting to be held in the same township for the purpose aforesaid :

(15.) That whenever it shall be necessary, in the opinion of the township committee, to hold a town meeting for any of the purposes specified in this or any other act, at any time between

the annual meetings, it shall be the duty of the clerk of such township to give notice thereof, in writing, under his hand, mentioning the time, place and object or purpose of such meeting, to be fixed up at four or more of the most public places in the said township at least eight days before the time therein appointed for holding such meeting."

Section fourteen (14), above set forth, provides that the clerk shall give notice of special township elections to fill vacancies. Subsequent legislation having made it incumbent upon the township committee to fill all vacancies arising from whatsoever cause, until the next annual township election, there no longer exists a necessity for the clerk to give such notice, and accordingly the provisions of that section are omitted.

Section fifteen (15) of the same act provides that the township clerk shall give notice of special town meetings for any purpose specified in said act, or any other act; such provision as this seems to be necessary, as occasions may arise for such special meetings or elections for purposes other than the filling of vacancies; consequently, a section as set forth below has been framed to meet such contingency:

Give notice of
special elec-
tions.

Sec. 89. And be it enacted, That whenever it shall be necessary, in the opinion of the township committee, to hold a township election for any purpose specified in this or any other act, at any time between the annual township elections, it shall be the duty of the clerk of such township to give notice thereof, in writing under his hand, mentioning the time, place and object or purpose of such election, to be fixed up at four or more of the most public places in the said township at least eight days before the time therein appointed for holding such election.

5.—TO PROVIDE POLLING PLACES, ELECTION BOOTHS, &C.

"A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 28, 1890.
P. L., 1890, p. 361, S. 46.

That it shall be the duty of the clerks of the several townships, cities and municipalities of this State, at least thirty days before any election to be held under the provisions of this act, to provide for and secure in each election district or voting precinct of their respective townships, cities and municipalities, a suitable room in which to hold the election, and immediately upon procuring such room said township or other clerk shall notify the election or poll clerk and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located; and it shall be the duty of the clerk procuring such room to have constructed therein and ready for use before election day, booths or compartments with swinging doors so arranged that some part of the person of a voter standing in said booths or compartments may be seen from the outside of the compartments when the door is closed, in which booths or compartments voters may, if they so desire, procure and prepare their ballots secretly and screened from the observation of others; each booth or compartment shall contain a counter or shelf suitably placed to enable voters to place their ballots thereon while preparing the same for voting; the number of such booths or compartments shall not be less than one for every seventy-five votes cast at the next preceding election held in such district or precinct for members of the general assembly, and not less than five such booths or compartments shall be provided in any polling place; said booths or compartments shall be erected within a railed enclosure separating the same from the remainder of the room, and not more than one person, except as hereinafter provided, shall be permitted to enter or be in the same booth or compartment at one time; the said booths or compartments shall be so arranged and constructed that all the officers conducting the election can see whether more than one person enters or is in any of such booths or compartments at the same time.

* * * .”

“A further supplement to an act entitled ‘An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 28, 1890.

P. L., 1890, p. 361, S. 35, 36.

(35.) That the county clerks of the various counties in the State shall, three days prior to any election wherefor they are required by this act to provide the ballots, cause to be delivered to the clerk of each township, city or other municipality within his county, as may be required, the proper number of ballots and envelopes, as hereinbefore required provided for the use of the voters for each and every election district or voting precinct within his township, city or municipality at such election; the same shall be sent in sealed packages, one for each election district of said township, city or other municipality, with marks or directions on the outside of each clearly stating the election district or voting precinct for which it is intended, together with the number of ballots and envelopes inclosed; receipts for ballots and envelopes thus delivered shall be given by the clerk receiving the same and filed with the county clerk, who shall also keep a record of the time when and the manner in which each of said packages was sent; the said township or other clerk shall, on the day preceding any such election (but on the Saturday preceding when such election occurs on a Monday), deliver to one of the clerks of each election district or voting precinct within his township, city or other municipality, the ballots and envelopes by him received from the county clerk for such election district or voting precinct, and take the receipt of such election clerk therefor, which last mentioned receipt the clerk of such township, city or municipality shall file and preserve with other papers entrusted to his keeping; said election clerks shall, on the morning of election and before proclamation of the opening of the polls, deliver the packages of ballots and envelopes by them received to the election boards of their respective election districts or voting precincts, with the seals thereof unbroken, and shall take receipts therefor from said election board, which receipts said election clerks shall carefully preserve for at least one year; in cases of elections within and for a single municipality of any county, where, under this act, the ballots and envelopes are required to be provided by the clerks of such municipalities, the duties by this section imposed upon the county clerks, with reference to the delivery of the ballots and envelopes, shall, the necessary changes being made, devolve upon and be performed by the clerks of such municipalities.

(36.) That if at any election the ballots to be furnished therefor, as herein provided, shall not be delivered at the time above mentioned, or if after delivery they should be destroyed or stolen and other official ballots cannot be obtained in time for such election, it shall be the duty of the clerk of such township, city or other municipality, or of the clerk or board of election, as the case may require, to cause other ballots to be prepared as nearly in the form prescribed in section thirty-three hereof as practicable, but without the endorsement or mark on the back thereof."

"A supplement to the act entitled 'A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six, which supplemental act was approved May twenty-eighth, one thousand eight hundred and ninety.

Approved March 23, 1891.

P. L., 1891, p. 225, S. 12

It shall be the duty of the clerks of the several townships of the State, at least twenty days before any town meeting to be held within their respective townships, to provide and secure in each election district or voting precinct of their respective townships a suitable room in which to hold the town meetings and immediately after procuring such room said township clerk shall notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located, and it shall be the duty of such township clerk before election day to arrange said room with booths or compartments and railing in all respects as is required in and by section forty-six hereof; the tickets to be used at such town meetings shall not be official, but shall be furnished or provided by candidates or other interested parties as before the passage of said supplemental act, approved May twenty-eighth, one thousand eight hundred and ninety; such tickets shall be printed with black ink on plain white paper, after the manner and style provided in section thirty-two hereof, and if any

ballot voted at any town meeting shall have thereon, either on its face or back, any mark, sign, designation or device whereby such ballot can or may be thereafter identified or distinguished, such ballots shall be absolutely void and not canvassed or counted for any name thereon, but it shall and may be lawful for any voter at said town meetings to erase from his ballot any name or names thereon printed, and to write or paste thereon the name or names of any person or persons for whom he may desire to vote for any office; the ink or lead pencil to be used in writing any name or names upon the ballots to be black in color, and the use of any other colored ink or pencil shall invalidate the entire ballot; all pasters shall be printed with black ink on white paper, and the use of any other style or kind of paster shall invalidate the entire ballot; for said town meetings the township clerk shall provide and furnish, at the expense of the township, official envelopes, of the size and style mentioned in section thirty-four hereof; said envelopes shall have endorsed upon the face thereof the words 'official ballot ——— township, ——— county,' filling the blanks as the case may require, together with the date of the election and a fac-simile of the signature of the township clerk; the distribution and use of such official envelopes shall be confined exclusively to the polling room in the manner hereinafter directed; the township clerk shall provide, and on the day preceding the town meeting furnish to the chairman or some member of the board of registry and election in each voting precinct in his township, so many official envelopes as will be equal to double the number of all the votes cast in such election district or voting precinct at the last preceding town meeting therein, * * * .”

“ A further supplement to an act entitled ‘ An act to regulate elections,’ approved April eighteenth, one thousand eight hundred and seventy-six.

Approved May 28, 1890.

P. L., 1890, p. 361, S. 49, 55.

(49.) * * * Such appointment papers shall be filed with the respective clerks of the cities, townships and municipalities

within which the respective election districts are situate, five days before the election, and the clerks shall thereupon issue, under their hands to the persons named in such appointment papers, permits for them to act as agents of their respective parties or candidates at the election district specified, * * *

(55.) That the charges and expenses incurred for rooms for polling places, and fitting up and arranging the same, as in and by this act required, shall be borne and defrayed by the respective counties and municipalities as may be proper under this act, out of county or municipal funds, as other county and municipal expenses are paid and defrayed; but all such bills, before being paid, shall be itemized and verified by the oath of the claimant and audited and approved by the clerk of the township, city or municipality who contracted the bill charged for; the services rendered and expenses incurred by any other officer or person in carrying out the provisions of this act, and not herein provided for, shall be regarded as election expenses, and be paid and defrayed by the respective counties and municipalities in the same manner as other election services and expenses are now paid for and discharged."

From the above sections of the secret ballot law (P. L., 1890, p. 361), and the supplement thereto (P. L., 1891, p. 225), we have culled the prominent duties of the township clerk, and grouped them in the following sections :

Sec. 90. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least thirty days before any election to be held on the first Tuesday after the first Monday in November in any year, to provide for and secure in each election district or voting precinct of their respective townships, a suitable room in which to hold the election, and immediately upon procuring such room, to notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located; and it shall be the duty of the clerk procuring such room to have constructed therein and ready for use before election day, booths or compartments with swinging doors so arranged that some part of

Provide polling places.

the person of a voter standing in said booths or compartments may be seen from the outside of the compartments when the door is closed; each booth or compartment shall contain a counter or shelf suitably placed to enable voters to place their ballots thereon while preparing the same for voting; the number of such booths or compartments shall not be less than one for every seventy-five votes cast at the next preceding election held in such district or precinct for members of the general assembly, and not less than five such booths or compartments shall be provided in any polling place; said booths or compartments shall be erected within a railed enclosure separating the same from the remainder of the room; the said booths or compartments shall be so arranged and constructed that all the officers conducting the election can see whether more than one person enters or is in any of such booths or compartments at the same time; such railed enclosure shall be provided with a single entrance by which voters shall enter, and a single exit by which they shall leave the same, and the booths or compartments shall be supplied with lamps or other fixtures for well and sufficiently lighting the same at all hours, so that voters may be able to read and prepare their ballots.

Sec. 91. And be it enacted, That the clerk of each township of this State shall receipt for the ballots and envelopes delivered to him by the county clerk, and shall, on the day preceding any election (but on the Saturday preceding when such election occurs on a Monday), deliver to one of the clerks of each election district or voting precinct within his township, the ballots and envelopes by him received from the county clerk, for such election district or voting precinct, and take the receipt of such election clerk therefor, and file and preserve said last mentioned receipt with other papers entrusted to his keeping; and if at any election the ballots to be furnished therefor, shall not be delivered at the time required by law, or if after delivery they should be destroyed or stolen, and other official ballots cannot be obtained in time for such election, it shall be the duty of the clerk of the township, or of the clerk or board of elections, as the case may require, to cause other ballots to be prepared as nearly as possible in the form pre-

scribed, but without the endorsement or mark on the back thereof.

Sec. 92. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least twenty days before any township election to be held within their respective townships, to provide and secure in each election district or voting precinct of their respective townships, a suitable room in which to hold the township elections, and immediately after procuring such room, said township clerk shall notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located, and it shall be the duty of such township clerk before election day to arrange said room with booths or compartments and railing in all respects as is required by section ——— of this act for said township elections; the township clerk shall provide and furnish, at the expense of the township, official envelopes wherein the ballots to be voted at such election shall be enclosed and voted; all such envelopes provided by said clerk shall be of the same quality of plain white paper, three inches in length by two and one-eighth inches in width with the flap thereof ungummed; said envelopes shall have endorsed upon the face thereof the words "official ballot for ——— township, ——— county," filling the blanks as the case may require, together with the date of the election and a fac-simile of the signature of the township clerk; the said clerk shall provide, and on the day preceding the town meeting furnish to the chairman or some member of the board of registry and election in each voting precinct in his township, so many official envelopes as will be equal to double the number of all the votes cast in such election district or voting precinct at the last preceding township election therein.

Provide room
for holding
election and
provide booths,
&c.

Sec. 93. And be it enacted, That the clerk of any township of this State shall issue permits under his hand to the persons appointed to act as agents of their respective parties or candidates at any election, whenever such appointments in writing shall be filed with him five days before such election.

Appoint persons
to act as
agents.

Sec. 94. And be it enacted, That the township clerk shall audit and approve all bills of charges and expense incurred for rooms for polling places, and fitting up and arranging the same.

Audit and ap-
prove election
bills.

6.—TO RECORD AND GIVE NOTICE OF THE RESULT OF ELECTIONS.

“An act to incorporate the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1196, S. 16, 17.

(16.) That the clerk of every township shall enter in a book to be kept for the purpose, the names of the persons and the offices to which they are elected at town meetings and the proceedings of such meetings, which shall be signed by the presiding officer of the meeting and attested by the clerk.

(17.) That the clerk of such township shall within ten days after every election transmit to the clerk of the court of common pleas of the county, a certified list of the names of the persons and the respective offices to which they are elected; and shall within five days after the said election set up fair and true copies of such list in three or more of the most public places in such township, which shall be considered as sufficient notice to the said persons of their being elected to the said offices respectively.”

Section sixteen (16) requires the clerk to enter in a book kept for the purpose, the names of the persons elected and the offices to which they are elected at township elections, the proceedings of such meetings, and requires the same to be signed by the presiding officer, &c.; and section seventeen (17) requires said clerk to transmit a certified list of the names of the persons and the respective offices to which they are elected, to the county clerk, and to set up copies of such list in three or more public places.

It is thought advisable to combine the two last named sections into one new section, eliminating therefrom the requirement that the entry in the township book shall be signed by the presiding officer, for the reason that the election of township officers is now certified by the board of registry and election having charge of all such elections

Sec. 95. And be it enacted, That the clerk of every township shall enter in a book to be kept for the purpose, the

Record result
of election.

names of the persons and the respective offices to which they are elected, and the proceedings and resolutions adopted at township elections, and the result of the election in all other particulars; and shall also, within ten days after such election, transmit to the clerk of the court of common pleas of the county a certified list of the names of the persons and the respective offices to which they are elected; and shall, within five days after the said election, set up fair and true copies of such list, and the proceedings and resolutions aforesaid, and the result of the election in all other particulars, in three or more of the most public places in such township

7.—TO RECORD APPOINTMENTS TO OFFICE MADE BY THE TOWNSHIP COMMITTEE, NOTIFY THE PERSONS SO APPOINTED, AND TRANSMIT STATEMENT TO THE COUNTY CLERK.

“An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1201, S. 46.

That when the township committee shall fill a vacancy, or elect in case of a tie between candidates, they shall immediately notify the clerk of the township, who shall enter the same on the township book containing the minutes of the proceedings of the town meetings, and shall also notify the person or persons appointed or chosen, and shall transmit a statement thereof to the clerk of the county.”

The foregoing section has been in substance retained, with the exception of the clause giving the committee power to elect in case of a tie vote between candidates. A tie vote is no election and operates as a vacancy.

Sec. 96. And be it enacted, That when the township committee shall have filled a vacancy arising in any township office, the clerk of such township shall enter such appointment, together with the proceedings relating to such appointment, in the township book, shall notify the person or persons so appointed, and shall also transmit a statement thereof to the clerk of the county.

Record appointments to all vacancies.

8.—MAY ADMINISTER OATH OF OFFICE, AND TAKE AFFIDAVITS IN
CERTAIN CASES.

“Supplement to an act entitled ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.’

Approved February 11, 1852.

P. L., 1852, p. 22.

Rev., p. 1199, S. 33.

That the clerks of any township or ward in this State shall have power to take the official oath or affirmation of any township or ward officer, duly elected or appointed in their respective districts, now required to be taken and subscribed before some justice of the peace; and shall give the like certificate thereof and deliver the same to such officer as is required by law, which shall have the like effect as if taken before and made by such justice, and that without fee or reward.”

“An act enabling township clerks to take affidavits in township business.

Approved April 14, 1891.

P. L., 1891, p. 415, S. 1.

That hereafter it may and shall be lawful for the township clerks of the several townships in this State to take affidavits in all cases concerning township business.”

Sec. 97. And be it enacted, That the clerk of any township in this State shall have power to take the official oath or affirmation of any township officer, duly elected or appointed in such township, and shall give a certificate thereof and deliver the same to such officer as is required by law, which shall have the like effect as if taken before and made by a justice of the peace, and that without fee or reward; and all such clerks shall also have the power and authority to take affidavits and make certificates thereof in all cases concerning township business in their respective townships.

May administer
oath.

9.—TO FILE AND PRESERVE OATH OF OFFICE OF TOWNSHIP OFFICERS.

“An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1197, S. 20.

* * * the officer taking such oath or affirmation, who shall, within six days thereafter, transmit or deliver such certificate to the clerk of the township * * * who shall file every such oath or affirmation, except that of surveyors of the highways; and the said clerk shall within twenty days after every election for the surveyors of the highways transmit to the clerk of the court of common pleas of the county, to be by him filed, the oath or affirmation of such surveyor or surveyors as may have been presented to him within the time prescribed by law, a copy of which oath or affirmation shall be first filed by the said town clerk and remain of record in his office.”

“A further supplement to an act entitled ‘An act incorporating the inhabitants of townships, designating their powers and regulating their meetings,’ approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 11, 1889.

P. L., 1889, p. 361, S. 1.

That every person elected as a member of the township committee in any township shall, before he enters upon the discharge of his duties, and within six days after notice of his election or appointment, take and subscribe an oath or affirmation, before the township clerk or some other person authorized under the laws of this State to administer oaths and affirmations that he will, to the best of his ability and understanding, faithfully, justly and impartially perform the duties of a member of the township committee of such township; and the certificates of such oath or affirmation shall within six days thereafter be delivered to the clerk of the said township, who shall file the same in his office; and if such person shall not take and

subscribe the said oath or affirmation as aforesaid, or shall not transmit or deliver the same to the township clerk as aforesaid, within the time hereby limited, such neglect shall be deemed and taken as a refusal to serve in the said office."

Revision, p. 1192, section twenty (20) of 'the township act, and section one (1) of the act approved April 11, 1889, as above set out, impose upon the township clerk the duty of filing the oath of office of the several township officers therein specified; the effect of these two acts is similar, consequently it is thought proper to consolidate the duties of the clerk as contained in these two acts into one new section, as follows:

To file oath of
office and when

Sec. 98. And be it enacted, That the clerk of every township shall file in his office the oath or affirmation required to be made and taken by any person elected or appointed to fill any office in such township, except that of surveyors of the highways; and the said clerk shall, within twenty days after every election for the surveyors of the highways, transmit to the clerk of the court of common pleas of the county, to be by him filed, the oath or affirmation of such surveyor or surveyors as may have been presented to him within the time prescribed by this act, a copy of which oath or affirmation shall be first filed by said township clerk, and remain of record in his office.

10.—TO FILE AND PRESERVE REPORTS OF TOWNSHIP OFFICERS.

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1201, S. 47.

That the reports of the township committee, the overseers of the poor, and town superintendents of public schools shall be presented to the township committee and filed and preserved by the town clerk; in posting up the list of officers elected, as required by law, the clerk shall add thereto the result of the election in other particulars; * * * the same ballot-box shall

be used at the town meeting and provided by the clerk which is used at the State and county elections; the * * * clerk shall receive the same compensation for attending any town meeting as for attending a State or county election; and the township committee may allow the clerk such compensation for the additional duties required by this act as they may deem reasonable."

The duties of the clerk as set forth in the above stated act have been retained, and with slight modification incorporated in the following section:

Sec. 99. And be it enacted, That the township clerk of each township in this State shall file and preserve the reports of the township committee, the overseers of the poor, and of every officer of the township required by this or any other act to make report; that in posting up the list of officers elected at township elections as required by this act, he shall add thereto the result of the election in all other particulars, and shall provide the same ballot-boxes for township elections as are used at the State and county elections.

File and preserve reports of township officers.

11.—TO MAKE OUT ACCOUNT OF THE RECEIPTS AND EXPENDITURES OF THE TOWNSHIP COMMITTEE AND TOWNSHIP TREASURER AND CAUSE THE SAME TO BE PUBLISHED.

"A supplement to an act entitled 'An act incorporating the inhabitants of townships, designating their powers and regulating their meetings.'

Approved March 4, 1864.

P. L., 1864, p. 178.

Rev., p. 1199, S. 35.

That it shall be the duty of the clerks of the several townships in this State, within sixty days after the town meeting at which they shall have been elected, to make out from the papers and records of the township a full and complete account of the receipts and expenditures of the township committee during the preceding year, and to cause the same to be published in one or more of the newspapers circulated in said township, which report shall be verified by the oath of said clerks respectively."

“ A further supplement to an act entitled ‘ An act concerning townships and township officers,’ approved April twenty-first, eighteen hundred and seventy-six.

Approved April 5, 1878.

P. L., 1878, p. 374.

S. Rev., p. 1033, S. 21.

That it shall be the duty of the clerks of the said townships in this State, at least twenty days before the annual town meeting in each year, to make out and cause to be published in such newspaper published in said township as has the largest circulation, or if no newspaper be published in said township, then in the newspaper published nearest to said township in said county, and having the largest circulation, or in pamphlet form if the town committee shall so order, a full and complete account of the receipts and expenditures of the township committee for the preceding year, the amounts received and paid out by the township collector for all sources for account of the township or of the several school districts therein during the said year, the amount of taxes remaining unpaid, and the names of the delinquents.”

The act of March 4, 1864, and that of April 5, 1878, above stated, are apparently intended to accomplish the same purpose, but differ widely as to the time when the report shall be made and published.

The latter act is broader in its scope and better calculated to give the people information on the financial status of the township, and as the latter act contains a general repealer of all acts inconsistent therewith, we conclude that the former act is thereby repealed and accordingly omit it entirely, and adopt the latter as the duty of the township clerk.

To make out
and publish re-
ports of town-
ship officers.

Sec. 100. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least twenty days before the annual town meeting in each year, to make out and cause to be published in such newspaper published in said township as has the largest circulation, or if no newspaper be published in said township, then in the newspaper published nearest to said township in said county, and having the largest

circulation, or in pamphlet form if the township committee shall so order, a full and complete account of the receipts and expenditures of the township committee for the preceding year, the amounts received and paid out by the township collector and treasurer of the township committee from all sources, for account of the township, or of the several school districts therein during the said year, the amount of taxes remaining unpaid, and the names of the delinquents.

12.—TO FILE MAP AND REPORT OF THE TOWNSHIP COMMITTEE IN
CASES OF APPORTIONMENT OF TAXES.

“An act to authorize the apportionment of taxes, assessments and water rents.

Approved April 21, 1876.

P. L., 1876, p. 291.

Rev., p. 713, S. 7.

That upon the approval of such apportionment by the mayor or passage over his veto, if application was made to the body hereinafter mentioned, where such lands lie in a city, the city clerk shall file the map and report of the officer, board or council showing such apportionment, and upon the adoption of such apportionment by the council or other governing municipal authority of any town, or by the township committee of any township, the clerk of such town or township shall file the map and report showing such apportionment, and upon such filing, the said taxes, assessments and water rents as so apportioned shall be and remain a lien upon each subdivision, in the same manner as if each taxes, assessments or water rents had been originally laid or assessed upon such subdivision in the separate amounts so apportioned and upon payment to the proper officer of the amount so apportioned to any subdivision, with interest and penalties added at the same rates as were chargeable on the original taxes, assessments or water rents respectively, and in case of sale with the proportion of expenses of sale added, such subdivision shall be discharged from all lien or liability under such taxes, assessments and water rents and from the effect of such sale therefor.”

File map and
report of ap-
portionment of
taxes.

Sec. 101. And be it enacted, That whenever the township committee of any township of this State shall apportion any taxes, assessments or water rents as required by this act, it shall be the duty of the township clerk of such township to file the map and report showing such apportionment.

13 —TO GIVE NOTICE OF THE MEETING OF THE COMMISSIONERS OF APPEAL IN THE MATTER OF TAXATION, IN CERTAIN CASES.

“An act providing for the taxation of property in townships in this State in cases where the officers of the township have omitted or neglected to assess the same for taxes.

Pa-sed April 2, 1885.

P. L., 1885, p. 191, S. 3.

S. Rev., p. 172.

That the township clerk shall immediately after the filing with him of the written designation aforesaid, give public notice of the time and place and of the object of the meeting of the commissioners of appeal, by posting written or printed notices thereof in at least six of the most public places in said township at least eight days prior to the time and place appointed for such meeting, and shall also cause to be served copies of such notices upon the owners of the property or any part thereof set forth on the said complaint, personally, if resident in the township, and if non-resident, by mail, at least eight days prior to the time appointed for such meeting; provided, however, that no assessment made under the provisions of this act shall be held to be invalid or shall be set aside for or by reason of any mistake in the names of such owners.”

“An act providing for the taxation of property in cities, villages, boroughs, townships or other municipal corporations in this State in cases where the assessor or assessors of the same have or may omit or neglect to assess the same for taxes or have or may assess such property at too low a valuation, and the commissioners of appeal in cases of taxation have met and adjourned.

Approved March 24, 1890.

P. L., 1890, p. 108, S. 1, 2, 3.

(1.) * * * The commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect." * * *

(2.) That within five days after receiving such complaint the said commissioners of appeal shall, by writing under their hands, designate the time and the place when and where the said commissioners will meet to consider the matters embraced in such complaint, said time to be not more than twenty days after the time of receiving such complaint, and shall within the time aforesaid, file such written designation with the clerk of the city, village, borough, township or other municipal corporation.

(3.) That such clerk shall, immediately after the filing with him of the written designation aforesaid, give public notice of the time and place and of the object of the meeting of the commissioners of appeal, by posting written or printed notices thereof in at least six of the most public places in said city, village, borough, township or other municipal corporation, or by publishing such notice in a newspaper printed and published or circulating in such city, village, borough, township or other municipal corporation, at least eight days prior to the time and place appointed for such meeting, and shall also cause to be served copies of such notices upon the owner or owners of such property, or any part thereof, set forth in the said complaint, personally, at least eight days prior to the time appointed for such meeting; provided, however, that no assessment made under the provisions of this act shall be held to be invalid or shall be set aside for or by reason of any mistake in the name or names of such owner or owners."

Sec. 102. And be it enacted, That whenever the township assessor of any township of this State has neglected or omitted to assess for taxes, for the current fiscal year of such township, any property in such township which is liable to taxation, or where such assessor has or may hereafter assess such property at too low a valuation, and the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect, valuation or omission, and whenever the township committee within one year from the

To give notice of the meeting of the commissioners of appeal in matter of taxation in certain cases.

time that such taxes become or should become a lien, shall file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed, or which has or may be assessed at too low a valuation, and the name or names of the owner or owners of such property, if known, requesting said commissioners to convene, and take such action thereon as may be authorized by this act or any other statute of this State, and whenever the said commissioners of appeal shall, by writing under their hands, within five days after receiving such complaint, designate the time and place when and where they will meet to consider the matters embraced in such complaint, not more than twenty days after the time of receiving the same, and shall within the time aforesaid file such written designation with the clerk of the township, then it shall be the duty of the township clerk immediately after the filing with him of the written designation aforesaid, to give public notice of the time and place and of the object of the meeting of the commissioners of appeal, by posting written or printed notices thereof in at least six of the most public places in said township, or by publishing such notice in a newspaper printed and published or circulating in such township, at least eight days prior to the time appointed for such meeting, and shall also cause to be served copies of such notices upon the owner or owners of such property, or any part thereof, set forth in the said complaint, personally, at least eight days prior to the time appointed for such meeting.

14.—TO FURNISH COPY OF CONSTABLE'S BOND IN CERTAIN CASES.

“An act respecting constables.

Approved April 16, 1846.

Rev., p. 14, S. 2.

That if any person shall sustain loss by the neglect or default of any constable in the discharge of his official duties, whereby such bond shall become forfeited and shall by himself, his agent or attorney make affidavit of such loss before any

person authorized to administer the same, and shall tender such affidavit to the clerk of the township, city or borough having the custody of such bond, it shall be the duty of such clerk to file the said affidavit in his office and thereupon forthwith to deliver to the person or persons making such affidavit his, her or their agent or attorney, a certified copy of such bond to the end that an action may be brought upon such bond."

Sec. 103. And be it enacted, That if any person shall sustain loss by the neglect or default of any constable in the discharge of his official duties, whereby the bond of such constable shall become forfeited, and shall by himself, his agent or attorney make affidavit of such loss, and shall tender such affidavit to the clerk of the township having the custody of such bond, it shall be the duty of such clerk to file the said affidavit in his office and forthwith to deliver to the person or persons making such affidavit, his, her or their agent or attorney, a certified copy of said bond, to the end that an action may be brought thereon.

To furnish copy
of Constable's
bond in certain
cases.

15.—TO RECORD AGREEMENTS AND DECISIONS CONCERNING FENCES, NOTICES OF SETTLEMENT, ATTEST TAX WARRANTS AND CERTIFICATES OF SALES OF LANDS UNDER THE SAME, AND RECORD TAX WARRANTS.

"Supplement to an act entitled 'An act regulating fences, passed January twenty-third, one thousand seven hundred and ninety-nine.'

Approved February 22, 1850.

P. L., 150, p. 114.

Rev., p. 417, S. 16.

That the clerk of every township in this State shall provide, at the expense of the township, a book for the purpose of registering the agreements in writing of any persons who may agree to make a division of their fence or fences of their adjoining lands, and said clerk shall also record in said book the certificate in writing of any two of the township committee who may make a division of any fence or fences agreeably to the provisions of the act to which this is a supplement; and

said agreements and certificates in writing shall be recorded by the clerk or clerks of the township or townships in which said fences may be, and the said clerk or clerk shall be entitled to receive twenty-five cents for recording the same, * * * .”

“ A further act concerning taxes, making the same a first lien on real estate, and to authorize the sales for the payment of the same.

Approved March 14, 1879.

P. L., 1879, p. 340.

S. Rev., p. 990, S. 51.

That in case any taxes specified in the last preceding section, * * * to issue their warrant, which warrant * * * under the common seal, if any, of the township, signed by the chairman thereof and attested by the township clerk, * * * .”

“ A further act concerning taxes, making the same a first lien on real estate and authorize sales for the payment of the same.

Approved March 14, 1879.

P. L., 1879, p. 340.

S. Rev., p. 991, S. 52, 55.

(52.) That the said warrant shall be recorded by the clerk of said township, before its delivery to said collector, in a book provided for the purpose, to be known as the ‘Record of Tax Sales.’

(55.) That the clerk of said township shall record such returns (the warrant only excepted) and the papers thereto annexed in the aforesaid ‘Record of Tax Sales’ at length immediately succeeding the record of such warrant, space being reserved for the purpose.”

“ An act authorizing the township committees in any township in this State, not containing an incorporated city or borough wholly or in part within its limits, to pave or macadamize any

street or streets, road or roads, or part or parts thereof, within said township in pursuance of a resolution or resolutions of a town meeting ordering the same, and likewise empowering them to assess the expenses of such paving or macadamizing, or a proportion thereof, upon the owner or owners of the premises adjacent to said street or streets, road or roads, or part or parts thereof, in accordance with the benefits conferred upon said premises respectively, a lien upon the same.

Passed March 27, 1882.

P. L., 1882, p. 179.

S. Rev., p. 1061, S. 172.

That no property shall in any instance be sold under the provisions of this act for a longer period than fifty years.

That within ten days after such sale the chairman of said committee shall deliver to the purchaser or purchasers a certificate of such sale, under his hands and the seal of said township, if any there be, attested by the township clerk, which certificate * * * .”

“An act for the settlement and relief of the poor.

Approved March 27, 1874.

Rev., p. 834, S. 2.

No person or persons whatsoever, other than hereinbefore mentioned, coming into any township within this State shall be esteemed or deemed to have obtained a legal settlement in the same unless such person or persons within forty days after his, her or their coming into such township shall give notice in writing to the overseer of the poor of the township into which he, she or they shall come to reside * * * a copy of which said notice shall be endorsed by the said overseer acknowledging his receipt thereof, and delivered by the person or persons serving the same on the said overseer as aforesaid to the town clerk of the township in which he, she or they shall come to reside as aforesaid; which said town clerk shall enter the same, with the endorsement thereon as aforesaid, in the town book kept by him, and return the original to the

person or persons so giving notice as aforesaid, for which service the said clerk shall be entitled to receive the sum of twelve cents, and no more, from the person so giving notice as aforesaid; * * * .”

The above stated acts each contain a duty devolving upon the township clerk.

For the purpose of clearness and brevity all the duties of clerks specified in said acts have been consolidated in the following section :

Sec. 104. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, to record all agreements in writing of persons who make division of their fence or fences, and all certificates of the township committee making division of fence or fences according to law ; to record in the town book notice given by any person of having come into a township to reside for the purpose of gaining a legal settlement ; to attest all tax warrants, and all certificates of the sale of any lands made by the township committee, and also to record all warrants issued for and the sale of land for non-payment of taxes, and the return thereon, and the papers thereto annexed in the book known as the “Record of Tax Sales.”

Record agreements, &c., concerning fences, notices of settlement, attest tax warrants and certificates of sale of lands under the same, and record tax warrants.

16.—TO RECORD DESCRIPTION OF ESTRAYS, ETC.

“An act concerning stray cattle, horses and sheep.

Approved April 10, 1846.

Rev., p. 13, S. 1, 4, 5.

(1.) That any person or persons who at any time hereafter, between the first day of November and the first day of April in any year, shall discover any stray neat cattle, horses or sheep upon his, her or their improved lands, shall forthwith deliver to the clerk of the city, township or precinct where such stray or estrays shall happen to be found, a note in writing containing their several ages, colors and marks, natural and artificial, as near as may be, together with his, her or their

names and place or places of abode; which said clerk shall on the receipt of every such note, forthwith make a full entry thereof at large in a book provided for that purpose, for which entry so made the said clerk shall have twenty-five cents, by the head, for all neat cattle and horses, and six cents for each sheep. * * * .

(4.) That the books to be kept by the respective clerks of each city, township and precinct, shall always by them be kept open and free for any person or persons who at any time may have occasion to search therein for any such estrays, and for which search such clerk shall not ask or receive any fee or reward under penalty of three dollars, to be recovered by the party aggrieved in manner aforesaid, with costs of suit.

(5.) That it shall be the duty of the clerk of the different townships of this State to advertise all the stray cattle and horses recorded in the township book, their several ages, colors and marks, natural and artificial, the person's name in whose possession the same are, the expenses to be paid by the owners of the estrays, and where no owner appears, by the moneys arising from the sale of the said stray or estrays, to be advertised in one of the newspapers in the county where the said stray is, and if no paper be published in said county, then in a newspaper published nearest to the same, once a week for the space of three weeks from the first, immediately after said stray shall be recorded in his town book: provided, that the provisions of this section shall not apply to the county of Atlantic."

Sections one (1) and four (4) above quoted have been combined into one new section so far as the same relates to the clerk's duties, and section five (5) has been re-stated with slight modification. The two new sections are as follows:

Sec. 105. And be it enacted, That whenever any person or persons, at any time between the first day of November and the first day of April in any year, shall discover any stray neat cattle, horses or sheep upon his, her or their improved lands, and shall forthwith deliver to the clerk of the township where such stray or estrays shall happen to be found, a note in

Duties as to
estrays.

writing containing their several ages, colors and marks, natural and artificial, as near as may be, together with his, her or their names and place or places of abode, then it shall be the duty of the clerk of such township, on the receipt of every such descriptive note, forthwith to make a full entry thereof in a book provided for that purpose; and it shall be the duty of the clerk of every township to keep such books always open and free for any person or persons who at any time may have occasion to search therein for any such estray or estrays, for which last mentioned service he shall receive no fee or reward.

Ibid.

Sec. 106. And be it enacted, That it shall be the duty of the clerk of the several townships of this State to advertise all the estray cattle, horses and sheep recorded in the township book, their several ages, colors and marks, natural and artificial, the person's name in whose possession the same are, the expenses to be paid by the owner or owners of the estrays, and where no owner appears, by the moneys arising from the sale of the said estray or estrays, to be advertised in one of the newspapers in the county where the said estray is, once a week for the space of three weeks from the first, immediately after said estray shall be recorded in his town book.

17.—TO FURNISH ASSESSORS WITH CERTIFICATES OF EXEMPTION
FROM TAXATION.

“A further supplement to an act entitled ‘An act concerning taxes, approved April fourteenth, one thousand eight hundred and forty-six.’

Approved April 22, 1888.
P. L., 1888, p. 479, S. 6, 7.

(6.) That the following shall be sufficient evidence to the collector or receiver of taxes of the right of any person to claim exemption as aforesaid, to wit: the certificate of the clerk of the city, town, borough or township, or of such other municipal or other officer as shall have charge of the records showing what persons are such active or exempt firemen or salvage corps

members, which shall be furnished without charge, stating that the person claiming such exemption is either an active or exempt fireman or salvage corps member; and in case of soldiers or sailors, or their widows, the production to the taxing officer, board of revision of taxes, commissioners of appeal, or collector, of the discharge of such soldier or sailor from the service of the United States.

(7.) That in case any two or more persons, residing in the same city, town, borough or township, shall be entitled to certificates, as above stated, from the same officer, or from the clerk of any city, town, borough or township, such certificates may be combined in the form of a list of persons residing and entitled as aforesaid, which list shall be certified by such officer or clerk, and filed by him with the collector or receiver of taxes of such city, town, borough or township, at or before the time, in each year, when taxes shall be due and payable therein."

The foregoing two sections (6 and 7) of P. L., 1888, p. 479, anticipate that the classes of persons enumerated in those sections and exempted in part from taxation have by some means imparted such claim to "the clerk of the city, town, borough or township," whereupon it becomes the duty of such clerk to furnish to the collector or receiver of taxes a certificate. It is thought advisable that the certificate referred to be furnished by the clerk to the assessor.

Sec. 107. And be it enacted, That it shall be the duty of the clerks of the several townships of the State, having received proper evidence of the right of exemption of any person or persons from taxation as in this act provided, to furnish the assessor or assessors of taxes in such township, or the assessors of taxes in any municipality within a township, without charge, with a certificate or certificates setting forth the names of each person exempt, together with the ground or reason for such exemption.

Furnish assessor with certificates of exemption from taxation.

Section seven (7) of the act approved April 14, 1846, Rev., p. 1193, S. 7, provides "that no person shall behave in a disorderly manner or interrupt the person speaking at any town meeting * * *. And if any person shall, after

notice from the presiding officer, persist in his disorderly behavior * * * such person shall be fined one dollar * * * which shall be sued for and may be recovered, with costs, by action of debt in the name of the clerk of the township * * * .”

Having provided that at all township meetings or elections the voting shall be by ballot, and the recent election law having made provision for the maintenance of order at all such meetings or elections, and that suits for penalties shall be brought by and in the name of the township committee, there seems to no longer exist a necessity for any of the provisions of the foregoing section, therefore its omission is advised.

Sections one (1) and two (2) of the act approved January 28, 1885 (P. L., 1885, p. 12, S. Rev., p. 874, S. 14 and 15), and section one (1) of the act approved March 9, 1891 (P. L., 1891, p. 120), provide substantially that the township clerk shall give notice to overseers of roads of the creation of road districts, together with the boundaries of the same, and of the times of holding elections in road districts for overseer. The act approved March 12, 1891 (P. L., 1891, p. 137), which places the management of roads entirely in the hands of the township committee, abolishes the office of overseers of roads, and consequently the duties imposed upon the township clerk by the previous legislation relating to roads are ended.

The act entitled “An act for protection against mad dogs,” approved March 28, 1862 (Rev., p. 25, S. 50), before set out, provides a duty for the township clerk, but the change advised, whereby the township committee are empowered to control the requirements of the act by ordinance, relieves the township clerk of all duty in the premises.

The Duties and Powers of Township Assessors of Taxes.

The duties and powers of township assessors of taxes under existing legislation are numerous, not in the mode and time of making assessments, but in the character of property to be assessed, for what purposes to be assessed, and the conditions

under which exemptions are to be allowed both as to persons and property and what deductions are to be made.

The following order of arrangement and treatment of the subject is adopted, and includes the principal duties and powers of that township official, condensed as far as possible :

1. The rates of assessment.
2. When to commence and when to complete assessment.
3. How to obtain from owner of property subject to assessment a true account of the same.
4. How duplicate to be made out.
5. What property to be assessed.
6. Property exempt from taxation to be set out.
7. To make list of owners and harborers of dogs and set up the same.
8. Against whom and where real estate to be assessed.
9. Against whom and when personal estate to be assessed.
10. How personal property brought into a taxing district after the completion of the annual valuation and assessment shall be assessed.
11. How taxes so assessed may be collected.
12. How mortgages are to be assessed.
13. Houses, cottages and other buildings which are personal property.
14. How to assess property held in trust.
15. How to assess moneys deposited in the Court of Chancery.
16. How to assess mortgages given to the Chancellor in his official capacity, or to the State of New Jersey.
17. Where to assess foreign corporations.
18. Where to assess personal estate of non-residents.
19. How bank stocks to be assessed.
20. How to assess partnership property.
21. How to assess real estate sold for taxes and purchased by the township.
22. Assessments for cost of lighting roads and streets.
23. Assessments for sidewalks.
24. Assessments for fire purposes.
25. Make assessments to satisfy executions.

26. What persons are exempt from taxation, to what extent, and what is necessary evidence of right to exemption.

27. What property is exempt from taxation.

28. Deductions for debts, how and upon what conditions allowed.

29. To notify assessors of other townships of deductions for debts under certain conditions

30. To attend meeting of township committee to revise and correct duplicate of assessment.

31. To constitute county board of assessors and attend meetings of such board.

32. Produce duplicate of assessment before the board of assessors and verify the same by oath or affirmation.

33. When board of assessors may adjourn.

34. Duties of the board of assessors.

35. Procedure in case of vacancy in the board of assessors.

36. When to assess other than township taxes.

37. To attend meeting of the commissioners of appeal in case of taxation.

38. When to correct assessments and re-assess.

39. When to deliver duplicate of assessments to the township collector of taxes.

40. Duties as to vital statistics.

41. To take census or enumeration of inhabitants.

42. Duties of assessor of taxes as to taxation of railroad and canal property.

The object of this that at first thought may appear like an encroachment upon the "Act concerning taxes" and the several supplements thereto, is to remove as far as possible the many uncertainties that the township assessors of taxes under present legislation are called upon to contend with in the performance of their duties. Care is taken to as little as possible change the present and recognized system of taxation—on the contrary, to leave it undisturbed except to condense it so far as is thought necessary to simplify the duties of one of the most important, if not the most important, township officers. Difficulty has been experienced in securing for this subject the same degree of system of arrangement by way of indicating

or quoting the existing legislation bearing upon a particular branch of duties and powers and directly following such quotations with a section or sections proposed as a substitution; therefore, much of the present law has been massed and the proposed new sections regarded as suggestive of the foregoing tabulation of the subject.

Much of the existing legislation upon this subject is quoted chronologically and without regard to any particular branch of duties and powers, because they are so commingled in that part of our legislation as to make it impracticable to directly follow a particular quotation by a new section except by resorting to much repetition. The proposed substitute for that part of existing legislation is arranged in sections in as near the consecutive order as possible as the duties of an assessor of taxes present themselves, and cover subdivisions one (1) to twenty-four (24), both inclusive.

The proposed new sections under the other subdivisions are preceded by the present legislation upon which they are based.

“ An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1140, S. 1, 2, 13.

(1.) That the assessor of every township shall between the twentieth day of May and the twentieth day of August annually take a true account, and make out an exact list of the persons, lands, chattels, effects and estates, including certainties made ratable by law in that year, by which all assessments during the said year shall be regulated and made; and every inhabitant of the township shall, on application of the assessor, forthwith render a full and true account of his name and his ratable lands, chattels, effects and estates as aforesaid, which the assessor shall set down in writing, in order that the legislature may ascertain the proportion or quota of each county, and that every individual may be duly and justly assessed.

(2.) That if any inhabitant shall neglect or refuse to render such account, or shall render a false or fraudulent account, he

shall be taxed in a sum double to what the said assessor may suppose his ratable estate would be taxed; which shall not be reduced or altered by the commissioners of appeal, unless the offender can make it appear, by the testimony of credible witnesses, that he was not guilty of such neglect or refusal, or did not render a false or fraudulent account as aforesaid.

(13.) That it shall be the duty of the assessors of the respective townships of this State to set up in at least five of the most public places in their respective townships, within ten days after having taken the annual list of the ratables, lists of the names of each person who shall have delivered to him an account of the dog or dogs, bitch or bitches, and the number given in by each person."

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1145, S. 32.

That it shall be the duty of the treasurer of this State to add the annual deficiency of every county to the quota of such county, in the next tax to be raised therein by the authority of this State; and it shall be the duty of the county collector to charge such deficiency to the deficient township or townships, which shall be assessed on and collected from the same, over and above the quota of such township or townships in the next tax as aforesaid; and to prevent all delay or neglect in this particular, it is hereby made the further duty of every county collector to attend and deliver to the assessors, when they meet to adjust and apportion the county's quota of the said tax among the several townships, an accurate account of the whole deficiency of each township, which said deficiency shall be assessed on such township, in the same manner and proportion as the tax then to be raised is required to be assessed."

"An act to make taxes a lien on real estate, and to authorize sales for the payment of the same.

Approved March 17, 1854.

P. L., 1854, p. 429.

Rev., p. 1163, S. 114.

That it shall be the duty of the assessors of the several townships in this State, in making their assessments as now provided by law, to assess all lands, tenements, hereditaments and real estate, in the names of the owners thereof respectively, and to designate the same by some short description as will be sufficient to ascertain the location and extent thereof."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, eighteen hundred and forty-six.

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p 1150, S. 60, 61, 62, 63, 65, 66, 67, 69, 70, 77.

(60.) That a poll tax not exceeding one dollar shall be assessed upon every male inhabitant of this State, of the age of twenty-one years and upwards, except the polls of all volunteers and sailors who have served in the armies or navies of the United States, and been honorably discharged therefrom, and of all paupers, idiots and insane persons; provided, that nothing in this act shall in anywise interfere with the poll tax required to be raised by any special law in payment of bounties (c). (See Sec. 100.)

(61.) That all real and personal estate within this State, whether owned by individuals or by corporations, shall be liable to taxation at the full and actual value thereof, on the day in each year when by law the assessment is to commence, at such rate per dollar as will be sufficient to produce the sum required to be raised, together with an addition thereto, not exceeding ten per centum of such sum, to meet contingencies, after deducting the poll tax and the tax derived from foreign insurance companies.

(62.) That the term real estate, as used in this act, shall be construed to include all lands, all water power thereon or appurtenances thereto, and all buildings or erections thereon or affixed to the same, trees and underwood growing thereon, and all mines, quarries, peat and marl beds, and all fisheries.

(63.) That the term personal estate, as used in this act, shall be construed to include goods and chattels of every description, including steamboats and other vessels, money, debts due or owing from solvent debtors, whether on contract, note, bond, mortgage or book account, public stocks and stocks in corporations, whether said personal estate be within or without this State.

(65.) That the poll tax and the tax on personal property shall be assessed upon each inhabitant liable to a personal tax in the township or ward where he resides, on the day prescribed by law for commencing the assessment in each year; all lands shall be assessed in the township or ward in which they are situate, and every person shall be assessed in the township or ward where he resides for all lands then owned or possessed by him within said township or ward, either occupied or unoccupied; and when the line between two townships or wards divides a farm or a lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the township or ward in which the occupant resides; and if unoccupied, each part shall be assessed to the owner thereof in the township or ward in which the same may be, and this whether such division line be a township, ward or county line.

(66.) That every person shall be assessed in the township or ward where he resides, for all personal estate in his possession or under his control, as trustee, guardian, executor or administrator; and in case the owner or owners of personal estate shall be non-resident of this State, then and in that case the said personal estate shall be taxed in the township or ward where the same may be situate; that the personal estate of every incorporated company liable to taxation, shall be assessed in the township or ward where the principal office shall be, or if such company have no principal office or place of transacting its financial concerns, then in the township or ward where the operations of such company are carried on; and where the tolls of any bridge, turnpike, railroad or canal company are collected in the several townships or wards, the personal estate of such company shall be assessed in the township or ward in which the treasurer, or other officer authorized to discharge the general pecuniary obligations of said company, resides; and

the real estate of incorporated companies, liable to taxation, shall be assessed in the township or ward in which the same shall lie, in the same manner as the real estate of individuals.

(67.) That the assessor of every township or ward shall, between the days prescribed by law, annually ascertain by diligent inquiry, and by the oath or affirmation of the person to be assessed, and, if necessary, of other persons, according to the best of his ability, and according to his own judgment after examination and inquiry, the names of all the persons taxable in their respective townships or wards, and the actual value of all the property, real and personal, taxable therein ; and in case any inhabitant of the township or ward shall refuse to swear or affirm and answer in regard to all the particulars of his property when required by such assessor, or in case such inhabitant cannot be found by the assessor after a diligent effort, it shall be the duty of said assessor to estimate his property at the highest value he has reason to suppose it may be placed ; and in case the person assessed shall appeal to the commissioners of appeal, they shall not reduce the said estimate, if it shall appear that the person appealing has refused to be sworn or affirmed, and to answer all proper questions respecting the particulars of his estate, and of his debts, or had absented himself for the purpose of evading the assessor ; nor unless he shall satisfactorily prove by his oath or affirmation, or otherwise, what was the true value of all his taxable property ; provided, that nothing herein contained shall be construed to prevent the said commissioners of appeal from increasing the valuation made by the assessor, if it shall satisfactorily appear the same ought to be increased.

(69.) That the assessor shall so make out his duplicate as to show in separate and distinct columns the names of all persons assessed, the number of acres and lots of land and appurtenances assessed to each person, the value of such land, the value of the personal estate assessed to each one, including the amount of mortgages held and the amount of debts due and owing to each person from solvent debtors in addition to debts secured by mortgage, the amount deducted from the said value for debts due and owing, the net value assessed to each person, the rate per dollar assessed, and the several sums assessed on

each person for State, county, city, township, poor, school, road, poll, dog and other taxes ; and the said assessor shall also add to his duplicate, by way of appendix or otherwise, in all cases where real estate is taxed to any person from whom he has reason to suppose it may be difficult to collect the tax by warrant against his goods, chattels and person, a designation of the said real estate by such short description as will be sufficient to ascertain the location and extent thereof, to the end that said tax may be collected in the manner prescribed by the act entitled 'An act to make taxes a lien on real estate, and to authorize sales for the payment of the same,' approved March seventeenth, eighteen hundred and fifty-four.

(70.) That where a person is assessed as trustee, guardian, executor or administrator, he shall be assessed as such, with the addition to his name or representative character, and such assessment shall be carried out on a separate line from his individual assessment ; and in cases where the same property is held by several trustees, guardians or executors, only one of them shall be taxed for the same ; and such property shall be assessed in the hands of such one of said executors, or guardians or trustees, as have the actual possession or control of such property, or the bonds, mortgages or other securities by which the same is held.

(77.) That all corporations regularly doing business in this State, and not being corporations of this State, shall be assessed and taxed for and in respect of the business so done by them and transacted in this State, and every agent of any fire, life, health or marine insurance company not incorporated by the laws of this State and doing business in this State, shall file with the Secretary of State, on or before the first day of February in each year, the certificate now required by law respecting the business and condition of the company of which he is such agent, and shall pay at the time of such filing, to such Secretary of State, the sum of five dollars fees therefor ; and shall also be required, within ten days thereafter, to take from such Secretary of State a license to act as such agent, and transact the business of said company during the ensuing year, and shall pay for such license the sum of twenty dollars ; and such license fees so paid shall be in lieu of all other taxes to

be assessed in this State on such agents for the business of said companies; provided, however, that the last foregoing provisions shall apply only to the agents of companies of those States whose laws do not impose a greater tax or assessment than the foregoing upon the agents of companies of this State, and doing business in those States, that the agents of companies of those States imposing larger taxes or assessments than the foregoing upon the agents of companies of this State shall pay, in the manner and at the time now provided by law, a tax of two per centum per annum on the whole amount of premiums taken or received by such agent during the year preceding the payment of said tax; and all other corporations not incorporated by this State, and agents doing business in this State as aforesaid, shall be assessed for the amount of capital usually employed in this State in the doing of such business not otherwise taxed by virtue hereof; and such assessment shall be made in the township or ward where such business is most usually carried on and transacted."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, eighteen hundred and forty-six.

Approved April 11, 1867.

P. L., 1867, p. 934.

Rev., p. 1160, S. 92.

The assessors shall hereafter finish making their assessments on or before the third Monday in August of each year."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, eighteen hundred and forty-six.

Approved April 1, 1869.

P. L., 1869, p. 1149.

Rev., p. 1161, S. 99.

That every person shall be assessed in the township or ward where he resides for all shares of the stock of any national bank in this State, or of any bank organized under the laws of this State, owned by him or in his possession or control as

trustee, guardian, executor or administrator; and in case said owner, trustee, guardian, executor or administrator shall be a non-resident of this State, then, and in that case, such banks shall be assessed to the amount of such shares so owned or held by non-residents as aforesaid, in the manner now provided by statute in the case of other corporations."

"Supplement to an act concerning taxes.

Approved March 5, 1874.

Rev., p. 1162, S. 107, 108.

(107.) That hereafter, in all cases where taxes are imposed by virtue of any law of this State, upon personal property where the same is situated, such property shall not be liable to taxation elsewhere.

(108.) That in any case where property is so taxed, the certificate of the assessor by whom the assessment was made shall be deemed sufficient evidence thereof, and shall entitle the owner to exemption for such property in all other places."

"A further supplement to the act entitled 'An act concerning taxes' (Revision), approved April fourteenth, eighteen hundred and forty-six.

Approved April 17, 1876.

P. L. 1876, p. 160.

Rev., 1163, S. 109, 110.

(109.) That hereafter no mortgage or debt secured thereby shall be assessed for taxation unless a deduction therefor shall have been claimed by the owner of the land and allowed by the assessor.

(110.) That hereafter such mortgages or debts secured thereby as shall be subject to taxation, shall be assessed for taxation by the assessor making the deduction on account thereof, and the tax thereon shall be collected by the collector of taxes in and for the township or city wherein the lands in the mortgage described are situate."

“Supplement to an act entitled ‘An act to establish a system of public instruction’ (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 16, 1881.

P. L., 1881, p. 119.

S. Rev., p. 925, S. 33.

That section seventy-eight of said act be and is hereby amended so as to read as follows :

That it shall be the duty of the comptroller aforesaid to apportion the said tax among the several counties in proportion to the amount of taxable real and personal estate of said counties respectively, as shown by the ratables respectively, as aforesaid, and it shall be his further duty to transmit, on or before the first day of April of each year, to the county collector of each county, a statement of the amount of said tax apportioned to and by said county, and said county collector shall lay said statement before the board of assessors of the townships and wards within his county at their annual meeting, to apportion the taxes among said townships and wards, and said assessors shall thereupon proceed to apportion said school taxes as other taxes are apportioned and to assess the same according to law.”

“A further supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 17, 1882.

P. L., 1882, p. 135.

That in all cases where a tax shall be levied in any city, borough, town or township of this State, which tax shall include any moneys to be raised for school purposes, the amount of the tax against any property, either real or personal, which shall be intended for said school purposes, shall be entered in the tax levy made against said property as a separate item; and all tax bills which shall be sent out or rendered by any city, borough, town or township of this State shall state the amount of said school tax in a separate item.”

“ An act to provide for the taxation of the property of persons engaged temporarily in business in taxing districts subsequently to the completion of the annual assessment by the local assessor.

Passed March 9, 1885.

P. L., 1885, p. 61, S. 1 and 2.

S. Rev., p. 1618, S. 165 and 166.

(165.) That whenever any person, firm or corporation shall, subsequently to the time fixed by law for the completion of the annual valuation and assessment for local taxes in any taxing district in this State, bring or send into such taxing district any stock of goods or merchandise, to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the local assessor or board of assessors, by whatever name such officer or board shall be designated; and thereupon such officer or board of assessors, as the case may be, shall at once proceed to value the said stock of goods and merchandise at its true value, and upon such valuation the said owner, consignee or person in charge shall pay to the collector of taxes of the township, town, borough or city, as the case may be, a tax at the rate assessed for State, county and local purposes in the taxing district in the year then current; and it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor or board of assessment shall have been so notified as aforesaid and the tax assessed thereon duly paid to the collector.

(166.) That in case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in the foregoing section, shall fail or neglect to notify the proper assessor or board of assessment, or to pay the said tax as is herein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to such taxing district a sum equal to twice the amount of tax assessable as aforesaid on account of

such stock; such forfeiture may be recovered in an action of debt, in the name of the collecting officer of such taxing district, in any court having jurisdiction in civil causes, to the amount thereof, and such action may be commenced by a writ of attachment, which shall issue upon the filing in such court of the affidavit of the collecting officer, showing a cause of forfeiture under this act; the subsequent proceedings in said cause shall be regulated and conducted in the same manner that suits by attachment against non-resident or absconding debtors are conducted; the said penalty shall be preferred before all other debts or claims proved or preferred in such action; any mistake in the name of the owner of the said goods or merchandise shall not affect the right to recover such penalty by an attachment and sale of such stock."

"An act to enable townships to create and maintain a sinking fund.

Approved April 20, 1885.

P. L., 1885, p. 253.

S. Rev., 1079, S. 258.

That it shall be the duty of the assessor or assessors of said township, of the receiver of taxes or other proper officer, in preparing the notices of taxes required by law, to assess, specify and keep separate and distinct from other items, the amount assessed for the payment of the interest upon the bonded debt of said township, which amount shall be specifically assessed and collected and described as interest on sinking fund debt."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 17, 1887.

P. L., 1887, p. 33.

That all houses, cottages and other buildings which are personal property, shall be assessed and taxed in the taxing district

where the same are situated, in the name of the owner thereof, if he is known, and if he is unknown, then in the name of the occupant of the same or of the owner of the land whereon the same are situated; and the taxes levied upon such houses, cottages and buildings may be collected in the same manner as taxes on other personal property are collected."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 13, 1887.
P. L., 1887, p. 163.

That all moneys on deposit or hereafter deposited in the court of chancery, which are or shall be invested upon any security, and all moneys that are or shall be deposited therein, and which shall have remained uninvested for the period of six months from the date of the deposit thereof, and all real and personal estate now held or that shall hereafter be held by the said court or any officer or appointee thereof, or by the chancellor in his official capacity, belonging to any individual, partnership or corporation, or in which any individual, partnership or corporation has or may have the beneficial interest, shall be subject to taxation at the full and actual value thereof as other money and real and personal estate is or may be taxed according to the laws of this State.

That all boards and officers charged with the duty of assessing persons or property for taxation shall assess all persons and corporations owning or having the beneficial interest in such money or other personal property or estate, and residing or located in the respective cities, towns and other taxing districts of this State, for and on account of such money and other personal property or estate at and according to the respective interests therein of such persons and corporations; and in all cases where the owners or parties having the beneficial interest in such money or other personal property or estate are non-residents of this State, the taxes thereon or on account thereof shall be assessed and paid in the city, town or other taxing district where the same is held or deposited at the time when assessments for taxation are made."

“An act respecting the taxation of personal tangible property used in connection with any business or employment.

Approved March 1, 1888.

P. L., 1888, p. 119.

That all personal tangible property used by the owner or owners, or by any lessee, employee or agent for such owner or owners, in connection with any business or employment, unless such business or employment is only temporary, shall be assessed for taxes at the place and within the taxing district where such business or employment is carried on or conducted, and not elsewhere, and shall remain a lien on the same for the term of one year from date of assessment; provided, nothing in this act shall apply to the assessing of ships or sea-going vessels.”

“An act to amend an act entitled ‘Supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, one thousand eight hundred and forty-six,’ which said supplemental act was approved April sixteenth, one thousand eight hundred and eighty-six.

Approved February 11, 1888.

P. L., 1888, p. 21.

That section one of said supplemental act, approved April sixteenth, one thousand eight hundred and eighty-six, and which said section now reads as follows:

‘That hereafter there shall not be assessed upon any inhabitant of this State more than one poll tax in any one year, except in districts where a poll tax is levied for school purposes,’ be and the same is hereby amended so that henceforth the said section shall read as follows, to wit:

That hereafter there shall not be assessed upon any inhabitant of this State more than one poll tax in any year, except in districts where a poll tax is levied for school purposes, which said tax shall be assessed by the assessors and collected by the collectors of the several townships of this State respectively; provided, however, that where any incorporated city, town or

borough is comprised within the territorial limits of any township, and the governing body of any such incorporated city, town or borough shall, in any year or years, pursuant to its charter or act of incorporation, or any supplement thereto, impose a poll tax upon the inhabitants of such city, town or borough, such tax shall, within the corporate limits of such city, town or borough, be assessed and collected by the assessor and collector of such incorporated city, town or borough, to and for the use of such city, town or borough; and no other poll tax (except for school purposes) shall, in any such year or years as aforesaid, be assessed upon or collected from the inhabitants of any such city, town or borough by the assessor and collector of any township within the territorial limits of which any such city, town or borough may be included."

"An act respecting taxes.

Approved February 26, 1879.

P. L., 1879, p. 54, S. 1.

That the taxes assessed on entailed property, or property held in trust, or for life, shall be paid out of income from such property, or by the person or persons having the present beneficial interest therein; but in case the taxes so assessed shall be upon real estate, and the person or persons holding said real estate in trust or having a beneficial interest therein shall fail to pay the taxes, the taxes assessed or laid thereon shall be a lien on said real estate."

"Supplement to 'An act respecting taxes.'

Approved March 2, 1883.

P. L., 1883, p. 52.

S. Rev., p. 1019, S. 167.

That section one of 'An act respecting taxes,' which was approved February twenty-sixth, one thousand eight hundred and seventy-nine, be so amended as to read as follows, to wit:

(That the taxes assessed on entailed property, or property held in trust, or for life, shall be paid out of income from such

property, or by the person or persons having the present beneficial interest therein; and the person or persons whose duty it may be to pay such income may pay said taxes, and the amount thus paid may be deducted from the income on presenting to the party receiving the income the collector's receipt for the said taxes; but in case the taxes so assessed shall be on real estate, and the person or persons holding said real estate in trust, or having a beneficial interest therein, shall fail to pay the taxes, the taxes assessed or laid thereon shall be a lien on said real estate.)"

"A general act concerning taxes.

Approved March 19, 1891.

P. L., 1891, p. 192, S. 4, 5, 6, 7.

(4.) That the assessor or other taxing officer making the assessment of real estate subject to taxation, shall enter in a separate list a description of all cemeteries, churches and public buildings and other real estate exempt from taxation, together with the name of the person or persons or corporation owning the same, and he shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case he shall state the ground of exemption; the assessor or other taxing officer shall be entitled to receive the same compensation per name for making such list, and in the same manner as he is now entitled to receive for assessing taxes under the laws of this State.

(5.) That lands occupied by a person other than the owner may be assessed to the owner, or as the lands of non-residents, if owned by such; and that unoccupied lands not owned by a person residing in the taxing district shall be denominated lands of non residents, and shall be assessed as such; and that no tax on real estate shall be void in consequence of any lands being erroneously classed or omitted from classification as the lands of non-residents or as the lands of unknown owners, nor in consequence of any omission of or mistake in the name of the rightful owner, in the assessment list or roll, but in such case no such tax shall be collected except from the real estate assessed.

(6.) That the tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found; the tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides as of the day prescribed by law for commencing the assessment for each year, and all real estate shall be assessed in the township, ward or taxing district in which the same may be situated; when the line between two taxing districts divides a farm or a lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the taxing district in which the occupant resides, and if unoccupied, each part thereof shall be assessed to the owner thereof, in the taxing district in which the same may be, and this, whether such division line be a township, ward or county line; and personal estate belonging to non-residents may be assessed either to the owner or to the person in possession or charge thereof whenever the owner of personal property in two or more taxing districts is entitled to a deduction for debts in excess of the assessed value of his personal estate in the taxing district where he resides, he shall be entitled to have such further deduction as is or may be allowed by law made from the assessed value of his personal estate in the other taxing districts wherein he may own personal estate; it shall be the duty of the board hereby created to prescribe, by rules, the manner in which such deductions shall be claimed and allowed.

(7.) That every person shall be assessed for all personal estate in his possession or under his control, as trustee, guardian, executor, administrator or in any other representative or fiduciary capacity, in the same manner as other persons are assessed, and where a person is so assessed as trustee, guardian, executor, administrator or in any other representative or fiduciary capacity, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out on a separate line from his individual assessment; and in cases where the same property is held by several trustees, guardians, executors, administrators or other representatives or fiduciaries, only one of them shall be taxed for the same; and such property shall be assessed in the hands of such one of said executors, guardians, trustees, administrators,

representatives or fiduciaries as have actual possession or control of such property, if such person is known to or can on reasonable search be ascertained by the assessor or other taxing officer; otherwise such property may be assessed in the name of any one of such trustees, guardians, executors, administrators, representatives or fiduciaries."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 30, 1892.

P. L., 1892, p. 378, S. 1.

That where a farm or tract of land lying adjacent to lands upon which the owner resides shall be, or may heretofore, since one thousand eight hundred and eighty-one, have been acquired by such owner, by transfer separate from the transfer by which he acquired the land on which he resides, such farm or tract so acquired shall not, by reason of the change of ownership, be assessed in the township where such owner resides, but shall be assessed in the township where the same is situate."

"An act to amend an act entitled 'A supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six, which said supplement was approved April sixteenth, one thousand eight hundred and eighty-six.

Approved April 17, 1891.

P. L., 1891, p. 495.

That section one of the act of which this is amendatory be and the same is amended so that it shall read as follows:

1. That hereafter there shall not be assessed upon any inhabitant of this State more than one poll tax in any one year."

"A supplement to an act entitled 'A further act concerning taxes, making the same a first lien on real estate and to

authorize sales for the same,' approved March fourteenth, one thousand eight hundred and seventy-nine.

Approved March 12, 1880.

P. L., 1880, p. 286, S. 8.

S. Rev., p. 994.

That it shall not be necessary to advertise for sale, or to issue warrant, or to sell any lands, tenements, hereditaments or real estate purchased by 'The inhabitants of the township' for non-payment of any taxes laid, assessed or imposed subsequent to the taxes for which said lands, tenements, hereditaments or real estate were sold and purchased by the inhabitants of the township, but that such subsequent taxes shall be and remain a first lien on said lands, tenements, hereditaments or real estate, added to the original purchase money, and shall be paid to such township before such lands, tenements, hereditaments or real estate can be redeemed."

"An act to repeal certain supplements to an act entitled 'An act relative to the publication of the laws of this State in the newspapers,' approved April twenty first, one thousand eight hundred and seventy-six.

Approved March 9, 1882.

P. L., 1882, p. 72.

S. Rev., p. 995, S. 80.

That section eight of the above supplementary act be amended to read as follows :

That it shall not be necessary to advertise for sale, or to issue warrant, or to sell any lands, tenements, hereditaments or real estate purchased by 'The inhabitants of the township' for non-payment of any taxes laid, assessed or imposed subsequent to the taxes for which said lands, tenements, hereditaments or real estate were sold and purchased by 'The inhabitants of the township,' but that such subsequent taxes shall be assessed in the name or names of the owners of said lands, tenements, hereditaments or real estate, as if no sale for taxes had been made or taken place, and such taxes so assessed shall be and

remain a first lien on said lands, tenements, hereditaments or real estate, added to the original purchase money, and shall be paid to such township before such lands, tenements, hereditaments or real estate can be redeemed; and the assessor and collector shall each be entitled to receive, for assessing and collecting the said taxes, the same fees as those to which they would be entitled by law in case the said lands, tenements, hereditaments or real estate had not been sold for taxes."

Sec. 109. And be it enacted, That taxation on the property in each township and taxing district within the same shall be made at such rates per dollar as will be sufficient to produce the sum required to be assessed, together with the addition thereto of ten per centum, to meet contingencies, with the fees of assessment and collection, after deducting the poll tax and other certainties, to which shall be added any deficiencies in the last year's tax.

Rate of assessment.

Sec. 110. And be it enacted, The assessor of every township or ward in this State, shall, between the twentieth day of May and the third Monday in August, annually, ascertain by diligent inquiry, and by the oath or affirmation of the persons to be assessed, and, if necessary, of other persons, according to the best of his ability, and according to his own judgment after examination and inquiry, the names of all persons taxable in their respective townships or wards, and the actual value of all the property, real and personal, taxable therein, and shall make out an exact list of all the said persons and take a true account of the said names, by which all assessments during the said year shall be regulated and made; and every inhabitant of the township shall, on application of the assessor, forthwith render a full and true account of his name and his ratable lands, chattels, effects and estates as aforesaid, and when required by the assessor said inhabitant shall verify the same by affidavit, and in case any inhabitant of the township or ward shall refuse to swear or affirm and answer in regard to all the particulars of his property, when so requested by said assessor, or in case such inhabitant cannot be found by the assessor after a diligent search, it shall be the duty of said assessor to estimate his property at the highest value he has reason to suppose it may be placed.

When assessor to commence and when to complete assessment.

How to obtain from owner of property subject to assessment a true account of the same.

Sec. 111. And be it enacted, That it shall be the duty of the said assessors, in making their assessments, to make out their duplicate so as to show in separate and distinct columns the following items:

How duplicate
to be made.

The names of all persons and corporations assessed.

The number of acres and lots of land and appurtenances assessed to each person or corporation.

What property
to be assessed.

The full and actual value of such land, including all water power thereon, all buildings or erections thereon or affixed to the same, trees and underwood growing thereon, all mines, quarries, peat and marl beds, fisheries, and all other property not included in the term personality.

The full and actual value of the personal estate assessed to each one, including goods and chattels of every kind, steam-boats and other vessels, money, public stocks, and stocks in corporations, and all other property not included in the term realty.

The amount of mortgages held by each person; provided, that the debt secured thereby shall be claimed as a deduction by the owner of the land described in the mortgage, and such deduction shall be allowed by the assessor.

The amount of debts due and owing to each person from solvent debtors, whether on contract, note or book account, in addition to debts incurred by mortgage as aforesaid.

The net value assessed to each person.

The rate per dollar assessed.

The amount assessed to each person for state tax.

The amount assessed to each person for county tax.

The amount assessed to each person for township tax.

The amount of tax assessed on each person for the support of the poor.

The amount of tax on each person for the support of the public schools.

The amount of tax assessed on each person for the maintenance and improvement of the public roads.

The amount assessed on each person for poll tax; provided however that hereafter there shall not be assessed upon any inhabitant in this state more than one poll tax in any one year, and that the amount assessed shall not exceed one dollar;

and provided also that no insane person, idiot or pauper shall be liable to assessment for poll tax.

The amount assessed to each person for dog tax.

The amount assessed for the payment of interest upon the bonded debt of the township, which amount shall be specifically assessed and described as interest on sinking fund debt.

The amount of all other taxes required to be assessed to any person, each separately.

And the said assessors shall also add to their duplicate by way of appendix or otherwise, in all cases where real estate is taxed to any person from whom he has reason to suppose it may be difficult to collect the tax by warrant against his goods and chattels ; a designation of the said real estate by such short description as will be sufficient to ascertain the location and extent thereof.

For all of which purposes designated in this section, and for any other purpose prescribed by this act or any other act of the Legislature of this State, the real and personal property of each individual and corporation in the several townships of this State, shall be liable to taxation at the full and actual value thereof on the day in each year when the assessment is to commence, provided however, that all property of any railroad, any canal company used for railroad and canal purposes, shall not be subject to the provisions of this act ; and provided also, that where any corporation in this State by direction of its charter pays a direct State tax to the Treasurer of the State, the property of such corporation shall not be subject to the provisions of this act, except to the extent of taxing such real or personal property as said corporations may have obtained since the date of their charters and which said corporations have agreed, as required by law, shall be subject to taxation, and which property so newly acquired is not used for railroad and canal purposes ; and provided further that no property, real or personal, the ownership or title of which is vested in this State, or in any county, city, township, village, borough or ward therein, and used and occupied by this State, or for the purposes of the county, city, township, village, borough or ward in which such property may be situated and located, and no lands covered by any public road shall be assessed or liable to taxation.

Property exempt from taxation to be set out.

To make list of owners and harborers of dogs and set up the same.

Against whom and what real estate to be assessed.

Sec. 112. And be it enacted that the assessor of each township making the assessment of real estate subject to taxation, shall enter in a separate list a description of cemeteries, churches and public buildings and other real estate exempt from taxation, together with the names of the person or persons or corporation owning the same, and he shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case he shall state the ground of exemption, and he shall also enter in a separate list the names of each person owning or harboring any dog or dogs, bitch or bitches, and the number given by each person or otherwise ascertained by him, and said Assessor shall within ten days after having taken the annual list of the ratables, set up in at least five of the most public places in his township, printed or written copies of said list of dogs or bitches and their owners or harborers.

Sec. 113. And be it enacted, That it shall be the duty of the said assessors to assess all lands, tenements, hereditaments and real estate, in the name of the owners thereof, and all real estate shall be assessed in the township, ward or taxing district in which the same is situated; when the line between two taxing districts divides a farm or a lot owned or possessed by the person taxed, the same shall be taxed, if occupied in the taxing district in which the occupant resides, and, if unoccupied, each part thereof shall be assessed to the owner thereof in the taxing district in which the same may be, and this, whether such division line be a township, ward or county line, and no tax on real estate shall be void in consequence of any lands being erroneously classed or omitted from classification as the lands of non-residents, or as the lands of unknown owners, nor in consequence of any omission of or mistake in the name of the rightful owner in the assessment list or roll, but in such cases no such tax shall be collected except from the real estate assessed.

Ibid. S. 113.

Sec. 114. And be it enacted, That where a farm or tract of land lying adjacent to lands upon which the owner resides shall be, or may heretofore since one thousand eight hundred and eighty-one, have been acquired by such owner, by transfer separate from the transfer by which he acquired the land on

which he resides, such farm or tract so acquired shall not, by reason of the change of ownership, be assessed in the township where such owner resides, but shall be assessed in the township where the same is situate.

Sec. 115. And be it enacted, That the tax on visible personal estate shall be assessed in and for the township, ward or taxing district where such property is found, the tax on other personal estate shall be assessed on each inhabitant in the township, ward or taxing district where he resides, as of the day prescribed by this act for commencing the assessment for each year; and personal estate belonging to non-residents may be assessed either to the owner or to the person in possession or charge thereof.

Against whom and where personal estate to be assessed.

Sec. 116. And be it enacted, That all personal tangible property used by the owner or owners or by any lessee, employee or agent for such owner or owners, in connection with any business or employment, unless such business or employment is only temporary, shall be assessed for taxes at the place and within the taxing district where such business or employment is carried on or conducted, and not elsewhere, and shall remain a lien on the same for the term of one year from the date of assessment; provided nothing in this act shall apply to the assessing of ships or sea-going vessels.

Ibid. S. 115.

Sec. 117. And be it enacted, That whenever any person, firm or corporation shall, subsequently to the time fixed by this act for the completion of the annual valuation and assessment for local taxes in any township or taxing district in this State, bring or send into such township or taxing district any stock of goods or merchandise, to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or persons in charge of the said goods or merchandise shall immediately notify the local assessor or board of assessors; and thereupon the assessor or board of assessors, as the case may be, shall at once proceed to value the said stock of goods and merchandise at its true value, and upon such valuation the said owner, consignee or person in charge shall pay to the collector of taxes of the township a tax at the

How personal property bro't into a taxing district after the completion of the annual assessm't shall be assessed.

rate assessed for state, county and local purposes in the township in the year then current, and it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such township until the assessor or board of assessment shall have been so notified as aforesaid, and the tax assessed thereon duly paid to the collector.

How taxes so
assessed may
be collected.

Sec. 118. And be it enacted, That in case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in the foregoing section, shall fail or neglect to notify the proper assessor or board of assessment, or to pay the said tax as is herein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to such township a sum equal to twice the amount of tax assessable as aforesaid on account of such stock; such forfeiture may be recovered in an action upon contract in the name of the inhabitants of the township, for the use of the township, in any Court having jurisdiction in civil causes to the amount thereof, and such action may be commenced by a writ of attachment which shall issue upon the filing in such Court of the affidavit of the township collector, showing a cause of forfeiture under this act; the subsequent proceedings in such cause shall be regulated and conducted in the same manner that suits by attachments against non-resident or absconding debtors are conducted; the penalty shall be preferred before all other debts or claims proved or preferred in such action; any mistake in the name of the owner of the goods or merchandise shall not affect the right to recover such penalty by an attachment and sale of such stock.

How mort-
gages are to be
assessed.

Sec. 119. And be it enacted, That no mortgage or debt secured thereby shall be assessed for taxation unless a deduction therefor shall be claimed by the owner of the land and allowed by the assessor; it shall be the duty of the assessors aforesaid to assess all mortgages or debts secured thereby, when so claimed and allowed as a deduction for debt by said assessors, to the holder or owner of the mortgage in the township or taxing district where the lands in the mortgage described are situate.

Sec. 120. And be it enacted, That all houses, cottages and other buildings which are personal property, shall be assessed and taxed in the taxing district or township where the same are situated, in the name of the owner thereof, if he is known, and if he is unknown, then in the name of the occupant of the same or of the owner of the land whereon the same is situated.

Houses, cottages and other buildings which are personal property.

Sec. 121. And be it enacted, That it shall be the duty of the assessors aforesaid to make the assessment of taxes on entailed property or properties held in trust, or for life to the person or persons having the present beneficiary interest therein, which taxes when so assessed shall be paid by said beneficiary out of the income from such property; and the person or persons whose duty it may be to pay such income, may pay said taxes, and the amount thus paid, may be deducted from the income on presenting to the party receiving the income the collector's receipt for the said taxes; but in case the said taxes so assessed shall be on real estate, and the person or persons holding said real estate in trust or having a beneficiary interest therein, shall fail to pay the taxes, the taxes assessed or levied thereon shall be a lien on said real estate.

Ibid. S. 120.

Sec. 122. And be it enacted, That every person shall be assessed for all personal estate in his possession or under his control, as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, in the same manner as other persons are assessed, and where a person is so assessed as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out on a separate line from his individual assessment; and in cases where the same property is held by several trustees, guardians, executors, administrators or other representatives or fiduciaries, only one of them shall be taxed for the same, and such property shall be assessed in the hands of such one of said executors, guardians, trustees, administrators, representatives or fiduciaries, as have actual possession or control of such property, if such person is known to, or can on reasonable search be ascertained by the assessor or other taxing officer; otherwise such property may be assessed in the name of any one of such trustees, guardians, executors, administrators, representatives or fiduciaries.

How to assess property held in trust.

How to assess
moneys deposi-
ted in the Court
of Chancery.

Sec. 123. And be it enacted, That all moneys now on deposit, or hereafter deposited in the Court of Chancery, which are, or shall be invested upon any security, and all moneys that are or shall be deposited therein, and which shall have remained uninvested for the period of six months from the date of the deposit thereof, and all real and personal estate now held, or that shall hereafter be held by the said Court or any officer or appointee thereof, or by the Chancellor in his official capacity, belonging to any individual, partnership or corporation, or in which any individual partnership or corporation has, or may have the beneficial interest, shall be subject to taxation at the full and actual value thereof, as other money and real and personal estate is or may be taxed as prescribed by this act or any other statute of this State.

How to assess
mortg's made
to the Chancel-
lor in his official
capacity, or to
the State of
New Jersey.

Sec 124. And be it enacted, That whenever any mortgage given to the Chancellor in his official capacity or to the State of New Jersey to secure the investment of money deposited in the Court of Chancery has been claimed for deduction from taxation by the owner of the land described therein, it shall be the duty of the assessor of any township to deduct from the taxable property for which any person shall be assessed, the debt due and owing from such person upon such mortgage as aforesaid, and it shall be the duty of the assessor to assess such mortgage in the township where the lands in the said mortgage described are situate, to the person or persons having the beneficiary interest in said mortgage, or who may be entitled to have the income or interest thereof at the time of such assessment, whether such person or persons reside in this State or not.

Where to assess
foreign corpor-
ations.

Sec. 125. And be it enacted, That all corporations regularly doing business in this State and not being corporations of this State, (except fire, life, accident, marine and live stock insurance companies, which pay a tax directly to the Secretary of State,) and agents doing business in this State, shall be assessed for the amount of capital usually employed in this State in the doing of the business of said foreign corporation (and which is not otherwise taxed) in the township or ward where such business is usually carried on and transacted.

Sec. 126. And be it enacted, That all officers charged with

the duty of assessing persons or property for taxation, shall assess all persons and corporations owning or having the beneficial interest in any money or other personal property or estate, and residing or located in the respective townships or taxing districts within the same, for, and on account of such money and other personal property or estate, at and according to the respective interests therein of such persons or corporations; and in all cases where the owners or parties having the beneficial interest in such money or other personal property or estate are non-residents of this State, the taxes thereon or on account thereof shall be assessed and paid in the township or taxing district where the same is held or deposited at the time when assessments for taxation are made.

Where to assess personal estate of non-residents.

Sec. 127. And be it enacted, That it shall be the duty of the assessor of each township to assess to each person owning, or having in his possession or control as guardian, trustee, executor or administrator, any shares of any National Bank in this State, or any bank organized under the laws of this State, in the township where such person shall reside; and in case said owner, trustee, guardian, executor or administrator shall be a non-resident of this State, then, and in that case, such banks shall be assessed to the amount of such shares so owned or held by non-residents as aforesaid, in the township or ward where the banking house is located.

How bank stocks to be assessed.

Sec. 128. And be it enacted, That it shall be the duty of said assessors to assess all partnership property at its full value and to make the assessment against the individual members of the firm for the value of their interest in the personal property of the firm, and each individual may make out a statement of the debts of the firm, and having shown his proportion of them, may claim that, as the measure of the deduction to be allowed him from the valuation of his entire property, upon making, signing and delivering to the assessor the affidavit, required by this act to be made and so delivered to the assessor in cases of persons claiming deduction for debt from the valuation of their property in cases of taxation.

How to assess partnership property.

Sec. 129. And be it enacted, That the assessors aforesaid shall assess all lands, tenements, hereditaments or real estate sold for taxes, and purchased by the township committee for

How to assess real estate sold for taxes and purchased for a township.

the benefit of the township, in the name of the owner or owners, as if no sale for taxes had been made; and it shall not be necessary to advertise for sale, or to issue warrant, or to sell any lands, tenements, hereditaments or real estate so purchased by the said committee for any taxes so assessed subsequent to said purchase, but that such subsequent taxes shall be, and remain a first lien on said lands, tenements, hereditaments or real estate, added to the original purchase money, and shall be paid to such township before such lands, tenements, hereditaments or real estate can be redeemed.

Assessments
for cost of
lighting roads
and streets.

Sec. 130. And be it enacted, That it shall be the duty of said assessors to assess all sums of money, when monies are ordered to be raised by taxation by the inhabitants of any street lamp district as directed by this act, upon the taxable property within such district, in the same manner and at the same time township taxes are assessed.

Assessments
for sidewalks.

Sec. 131. And be it enacted, That it shall be the duty of the said assessors to assess all sums of money, when moneys are ordered to be raised by taxation by the inhabitants of any sidewalk district as directed by this act, upon the taxable property within such district in the same manner and at the same time township taxes are assessed.

Assessments
for fire pur-
poses.

Sec. 132. And be it enacted, That it shall be the duty of said assessors to assess all sums of money, when moneys are to be raised by taxation by the board of directors, or by the fire commissioners of any incorporated fire districts as directed by this act, upon the inhabitants of such district and their estates and taxable property therein in the same manner and at the same time township taxes are assessed.

Up to this point the marginal notes indicate the several new or proposed sections, the provisions of which are based upon the acts and parts of acts, supplements and amendments quoted under the title of "the duties and powers of township assessors of taxes." So much of the subject as follows is indicated under distinctive heads, followed by the present legislation and the proposed new section or sections suggested by the legislation as found.

MAKE ASSESSMENTS TO SATISFY EXECUTIONS.

“A supplement to an act entitled ‘An act respecting executions,’ approved March twenty-seventh, eighteen hundred and seventy-four.

Approved March 27, 1878.

P. L., 1878, p. 182.

S. Rev., p. 290, S. 1.

That when any executions shall be issued against any town, township, borough or other municipal corporation of this State, by any Court authorized to issue the same, upon any judgment against such town, township, borough or municipal corporation, whether upon a judgment recovered before the passage of this act or subsequent thereto, and there shall be no property belonging to such town, township, borough, or other municipal corporation sufficient to satisfy the same whereon to levy, then the officer authorized to execute such process shall serve a copy of the same, not only on the collector of such town, township, borough or other municipal corporation, as is now required by law, but also upon the assessor thereof, who is by law required to assess the taxes in and for such town, township, borough or other municipal corporation; and upon receipt of such copy of execution it shall be the duty of such assessor to assess and levy, in addition to the regular taxes, the amount due upon the said execution, with interest to the time when the same shall be paid to the officer serving such process, upon all the property within such town, township, borough or other municipal corporation; and this tax shall be assessed and collected at the same time and in the same manner and under the same conditions, restrictions and regulations as taxes for other purposes are required to be assessed and collected in such town, township, borough or municipal corporation, and when collected, shall be paid over to the officer serving the said process.”

“A further supplement to an act entitled ‘An act respecting executions,’ approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 7, 1881.

P. L., 1881, S. 1, p. 80.

That when any execution shall be issued against any school district of this State, or against the trustees of any such school district of this State, or against the trustees of any such school district as a body corporate representing such school district, by any Court authorized to issue the same, whether upon a judgment recovered before or subsequent to the passing of this act, and there shall be no property belonging to said school district or body corporate sufficient to satisfy the same liable to be levied on, then the officer authorized to execute such process, shall serve a copy of the same upon the assessor or assessors of the township or townships in which said school district is situate, and also upon the collector or collectors of such township or townships; and upon receipt of such copy or copies, it shall be the duty of such assessor or assessors at the time of the next regular assessment of school taxes in such district, to assess and levy in addition to said regular school taxes, the amount due upon said execution with interest to the time when the same shall be paid to the officer serving such process, upon the inhabitants of said school district and their estate, and upon the taxable property therein; and this tax shall be assessed and collected at the same time and in the same manner and under the same conditions, restrictions and regulations upon the assessor or assessors, collector or collectors, as other taxes for school purposes are required to be assessed and collected in such school district; and the amount of this tax when collected, shall be a separate fund, and shall be paid over by the collector of the township in which such school district shall be situate, or if such school district be situate in two or more townships then by the collector of that township in which the fraction of the school district containing the school house is situate, to the officer serving the process."

Make assessment to satisfy execution against a township.

Sec. 133. And be it enacted, When any execution shall be issued against any township in this State, by any court authorized to issue the same, upon any judgment recovered against said township, and there shall be no property belonging to said township sufficient to satisfy the same whereon to levy, then the officer authorized to execute such process shall serve a copy of the same upon the assessor thereof; and upon receipt of such copy of execution, it shall be the duty of such assessor

to assess and levy, in addition to the regular taxes, the amount due upon the said execution with interest to the time when the same shall be paid to the officer serving such process, upon all the property within such township, at the same time and in the same manner as other taxes are assessed.

Sec. 134. And be it enacted, That it shall be the duty of the assessor of each township of this State to assess all additional district school taxes to the inhabitants of the school district voting and ordering the same to be raised, and upon their estates and the taxable property therein, when the law authorizing the said inhabitants of any school district so to do, has been complied with; and, whenever any execution shall be issued against any school district of this State, or against the trustees of any such school district by any court authorized to issue the same, and there shall be no property belonging to said school district or body corporate sufficient to satisfy the same to be levied on, it shall be the duty of the assessor of the township, wherein said school district lies, upon receipt of a copy of said execution from the officer authorized to execute the same, to assess the amount due on said execution at the time of the next regular assessment of school taxes in that school district, upon the inhabitants of the school district, their estates and the taxable property herein.

Make assessment to satisfy execution against a school district.

WHAT PERSONS ARE EXEMPT FROM TAXATION, TO WHAT EXTENT,
AND WHAT IS NECESSARY EVIDENCE OF SUCH EXEMPTION.

“A further supplement to an act entitled ‘An Act for the Organization of the National Guard of the State of New Jersey,’ approved March ninth, one thousand eight hundred and sixty-nine.

Approved April 4, 1873.

P. L., 1873, p. 141, S. 8.

Rev., p. 696, S. 114.

That in addition to the exemption from general and special poll tax now allowed by law, all general and staff officers, all commissioned and non-commissioned officers, musicians and privates of the National Guard of this State, shall be exempt-

ed from State, county and municipal taxation upon five hundred dollars during the period they shall be actually serving in the National Guard."

"An act exempting firemen from taxation.

Approved March 24, 1881.

P. L., 1881, p. 217, S. 1.

That all members of an organized volunteer fire department of any town, city, borough or township of this State, under the control of any town committee, Common Council or municipal corporation, which are now, or may hereafter be established, shall be exempt from the payment of taxes to said town, township, city and borough, to the extent and in the manner following, to wit: If the sum, at any one time, assessed by any assessor upon any member of said fire department, shall not exceed the sum of five dollars, then such member shall be exempt from the payment of taxes upon such assessment; if the sum, at any time, exceeds the sum of five dollars assessed against any member, then such member shall have credit for the sum of five dollars on the amount assessed against such member, and the amount over and above said five dollars, shall be paid by said member, or collected in the same way and manner as directed for the collection of taxes."

"Supplement to an act exempting firemen from taxation, approved March twenty-fourth, one thousand eight hundred and eighty-one.

Approved March 22, 1883.

P. L., 1883, p. 133, S. 1.

S. Rev., p. 988, S. 42.

That the first section of the act to which this is amendatory be, and the same is hereby amended so as to read as follows:

That all active members of any organized volunteer fire department of any town, city, borough or township of this State, under the control of any town committee, common council, or municipal corporation, which is now or may hereafter be estab-

lished, shall be exempt from the payment of any taxes to said town, township, city and borough, to the extent and in the manner following, to wit: If the sum at any one time assessed by any assessor upon any active member of said fire department shall not exceed the sum of five dollars, then such member shall be exempt from the payment of taxes upon such assessment; if the sum at any time exceeds the sum of five dollars assessed against such member, then such member shall have credit for the sum of five dollars on the amount assessed against such member, and the amount over and above said five dollars shall be paid by said member, or collected in the same way and manner as directed for the collection of taxes."

"An act exempting from taxation persons who served in the military or naval forces of the United States during the late war.

Approved February 21, 1884.

P. L., 1884, p. 28.

S. Rev., p. 987, S. 39.

That any person who served in the military or naval force, of the United States during the late war, and who received an honorable discharge, shall be entitled to the same exemption from taxation as now granted by law to members of the national guard of this State."

"An act to give certain active and exempt firemen the same advantages in respect to taxes and jury duty as now are, or hereafter may be allowed to members of the national guard of this State.

Approved April 25, 1884.

P. L., 1884, p. 265, S. 1.

S. Rev., p. 688, S. 881.

That all persons enrolled as active or exempt members of any fire or hose company or hook and ladder organization under supervision or control of any common council, township committee or board of fire commissioners, or salvage corps,

under supervision or control of any duly authorized board of underwriters of this State, who do not receive more than one hundred and fifty dollars per annum for their services, shall be entitled to have and receive the same, and no other advantages in respect to taxes and jury duty, as now are or hereafter may be allowed to members of the national guard of this State."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 23, 1888.

P. L., 1888, p. 479, S. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10.

(1.) That all persons enrolled as active members of any fire engine, hook and ladder, hose or supply company, under supervision or control of any common council, township committee, or board of commissioners or other governing board or body whatsoever, or fire commissioners of any city, town, borough, township or fire district in this State, shall be exempt from general and special poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars, which may be assessed against them or their said property, by authority of the municipal corporation under the supervision or control of which they may be doing public fire duty.

(2.) That all exempt firemen of any city, town, borough, township or fire district in this State shall be exempt from general and special poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars, which may be assessed against them or their said property, by authority of the municipal corporation in the service of which they became exempt firemen.

(3.) That such members of any salvage corps, under supervision or control of any duly authorized board of underwriters of this State, and such members of any duly organized fire patrol, as shall have been enlisted from among the active or exempt firemen of any city, town, borough, township or fire district in this State, shall be exempt from general and special

poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars, which may be assessed against them or their said property, by authority of the municipal corporation of the city, town, borough, township or fire district within which they may be doing public fire, patrol or salvage duty.

(4.) That all honorably discharged soldiers or sailors resident in this State who have served in the army or navy of the United States, during the late rebellion, and the widows of such soldier or sailors so long as they remain unmarried, shall be exempt from general and special poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars.

(5.) That if the entire tax levied in any township in this State, within the bounds of which any city, town, borough or fire district may have been, or may hereafter be, set off or incorporated, shall be levied by authority of the township committee of such township, then in such case, the aforesaid exemptions may be claimed and shall be allowed from the taxes levied by authority of such township committee; or if any portion of the taxes levied upon the property within such city, town, borough or fire district, or upon the personal estate of the residents of such city, town, borough or fire district, or upon both, shall be levied by authority of such township committee, then the aforesaid exemptions may be claimed and shall be allowed from all taxes so levied.

(6.) That the following shall be sufficient evidence to the collector or receiver of taxes of the right of any person to claim exemption as aforesaid, to wit, the certificate of the clerk of the city, town, borough or township, or of such other municipal or other officer as shall have charge of the records showing what persons are such active or exempt firemen or salvage corps members, which shall be furnished without charge, stating that the person claiming such exemption, is either an active or exempt fireman or a salvage corps member; and in the case of soldiers or sailors, or their widows, the production to the taxing officer, board of revision of taxes, commissioners of appeals, or collector, of the discharge of such soldier or sailor from the service of the United States.

(7.) That in case any two or more persons residing in the same city, town, borough or township, shall be entitled to certificates, as above provided, from the same officer, or from the clerk of any city, town, borough or township, such certificates may be combined in the form of a list of the persons residing and entitled as aforesaid, which list shall be certified by such officer or clerk, and filed by him with the collector or receiver of taxes of such city, town, borough or township, at or before the time, in each year when taxes shall be due and payable therein.

(8.) That if any person shall falsely claim exemption under this act, such exemption shall in no case be allowed, and such person shall be deemed to have forfeited and lost all rights thereafter to such exemption in case he should become otherwise entitled thereto; no person shall, under any pretence, be entitled to claim or receive the benefit of more than one exemption in any one year.

(9.) That the incorporated towns and cities of this State in which a limitation on taxation exists, shall not be precluded from adding to, and including in the aggregate amount on which taxation therein is based, the amount hereby exempted from taxation.

(10.) That no person shall be entitled to exemption, as above provided, unless the evidence of the right of such person to claim exemption from taxes shall be delivered to the assessor or taxing officer or officers, at or before the time limited by law for closing the assessment in the city, town, borough or township where such person resides or is taxable; provided, however, that if it shall be made to appear to the satisfaction of the board of commissioners of appeal, or of the officers by law authorized to hear and determine appeals, that the person assessed was prevented by sickness or other unavoidable cause from delivering, or causing to be delivered, such evidence to the assessor or taxing officer or officers, the said board, commissioners, or officers authorized to hear and determine appeals, shall permit the said person to make such proof, and if satisfied of the correctness thereof, they shall thereupon allow the deduction or exemption as if the same had been made to the taxing officer or officers."

"An act to amend an act entitled 'A further supplement to the act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six,' which supplement was approved April twenty-third, one thousand eight hundred and eighty-eight.

Approved March 3, 1890.

P. L., 1890, p. 22.

That section four of the said act be amended so as to read as follows :

(4.) That all honorably discharged soldiers or sailors resident in this State, who have served in the army or navy of the United States during the late rebellion, or during the war of one thousand eight hundred and twelve, and the widows of such soldiers or sailors, so long as they remain unmarried, shall be exempt from general and special poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars."

Section eight (8) of the act approved April 23, 1888, (P. L., 1888, p. 479) provides "that no person shall be entitled to exemption * * unless the evidence of the right of such person to claim exemption from taxes shall be delivered to the assessor or taxing officer or officers at or before the time limited by law for closing the assessment," with the proviso "that if it shall be made to appear to the satisfaction of the board of commissioners of appeal, or of the officers by law authorized to hear and determine appeals, that the person assessed was prevented by sickness or other unavoidable cause from delivering, or causing to be delivered such evidence to the assessor or taxing officer or officers, the said board, commissioners or officers authorized to hear and determine appeals, shall permit the said person to make such proof, and is satisfied with the correctness thereof, they shall thereupon allow the deduction or exemption as if the same had been made to the taxing officer or officers."

This provision is in conflict with the terms of section six (6) of the same act which requires in substance that the evidence of exemption shall be furnished to the collector or receiver of taxes. The discrepancy is thought to be reconciled by requiring that the evidence of exemption shall be furnished

to the assessor, with the proviso "if any person through sickness or other unavoidable cause, fails to deliver such evidence to the assessor, such person may appeal to the commissioners of appeal, or the State board of taxation to have the same allowed."

What persons
are exempt
from taxation
and to what
extent.

Sec. 135. And be it enacted, That it shall be the duty of the aforesaid assessors of the several townships in this State to allow the following exemptions from taxes to the following persons upon the following conditions, viz :

To allow all honorably discharged soldiers or sailors resident in this State, who have served in the army or navy of the United States, during the late rebellion, or during the war of one thousand eight hundred and twelve, and the widows of such soldiers or sailors so long as they remain unmarried, exemption from poll tax and from State, county and municipal taxation, upon real or personal property, or both, not exceeding in the aggregate five hundred dollars ;

To allow to all general and staff officers, all commissioned and non-commissioned officers, musicians and privates of the national guard of this State, during the period they shall be actually serving therein, exemption from poll tax and from State, county and municipal taxes upon real and personal property, or both, not exceeding in the aggregate five hundred dollars ;

To allow to all persons enrolled as active members of any fire engine, hook and ladder, hose or supply company, under supervision and control of any township committee, or fire commissioners, or the governing body of any incorporated town, borough, village or fire district within such township, exemption from poll tax and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars.

To allow to all exempt firemen of any township or of any incorporated town, borough, village or fire district within a township, exemption from poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars ;

To allow to all members of any salvage corps, under supervis-

ion or control of any duly authorized board of underwriters of this State, and to allow to all members of any duly organized firepatrol, as shall have been enlisted from the active or exempt firemen of any township, or any incorporated town, borough, village or fire district within such township in this State, exemption from poll tax, and from State, county and municipal taxes upon real or personal estate, or both, not exceeding in the aggregate five hundred dollars.

No person shall be entitled to said exemption, and no assessor shall allow it to any person, unless the evidence of the right of such person to claim exemption from taxes, shall be delivered to the assessor on or before the third Monday in August, the time limited by this act for closing the assessment, in the township where such person resides or is taxable, provided, however, if any person through sickness or any other unavoidable cause, fails to deliver such evidence to the assessor, such person may appeal to the commissioners of appeal, or the State board of taxation to have the same allowed; and the following shall be sufficient evidence to the assessor of taxes of the right of any person to claim exemption as aforesaid, to-wit:

The certificate of the clerk of any township or any incorporated town, borough, village or fire district within such township, or such other municipal officer or other officer as shall have charge of the records showing what persons are such active or exempt firemen or salvage corps members, stating that the person claiming such exemption is either an active or exempt fireman or salvage corps member.

In case of soldiers or sailors or their widows, the production to the assessor of taxes, of the discharge of such soldier or sailor from the service of the United States, which production shall be construed to be a delivery as required by this section;

In case of the officers, musicians and privates of the national guard of this State, the certificate of the commandant of the respective company, band or battery to which they belong, as the case may be, which certificate shall specify that the person or persons therein named are in active service of the national guard of this State.

And if any person shall falsely claim exemption under this

or any other act of the legislature of this State, such person shall be deemed to have forfeited and lost all rights thereafter to any exemption in case he should become otherwise entitled thereto.

And no person shall, under any pretence, be entitled to claim or receive the benefit of more than one exemption in any one year.

WHAT PROPERTY IS EXEMPT FROM TAXATION.

“Supplement to an act concerning taxes.

Approved April 11, 1866.

P. L., 1866, p. 1078, S. 5.

Rev., p. 1151, 1156, S. 64, 74.

(64.) That the following persons and property shall be exempt from taxation, viz :

I. The property and the bonds and other securities of the United States, and the bonds and securities of this State, which are by law exempt from taxation, the property of the counties, townships, cities and boroughs of this State, and stocks and other personal estate owned by citizens of this State, situate and being out of this State, upon which taxes shall have been actually assessed and paid within twelve months next before the day prescribed by law for commencing the assessment :

II. All colleges, academies or seminaries of learning, public libraries, school houses, buildings erected and used for religious worship, and the land whereon the same are situate, necessary to the fair use and enjoyment thereof, not exceeding five acres for each one, the furniture thereof and the personal property used therein, the endowment or fund of any religious society, college, academy, seminary of learning or public library ; provided, that no building so used which may be rented for such purposes and rent received by the owner thereof shall be exempted ; the stock of any corporation of this State, which by a charter or other contract with this State is expressly exempted from taxation, the stock of any corporation of this State, the capital whereof is by this act made taxable to, and against said corporation, pews in churches, grave yards not ex-

ceeding ten acres of ground, cemeteries and all buildings erected thereon, and all buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment thereof, and the furniture and personal property used therein, the funds of all charitable institutions and associations collected and held exclusively for the sick or disabled members thereof, or for the widows of deceased members, or for the education, support and maintenance of the children of deceased members.

(74.) That all private corporations of this State, except banking institutions, and except those which by virtue of any contract in their charters or other contracts with this State are expressly exempted from taxation, and except mutual life insurance companies specially taxed, shall be and are hereby required to be respectively assessed and taxed at the full amount of their capital stock paid in, and accumulated surplus; but any real estate which such corporation may lawfully own in any other state than this State, shall not be liable to be estimated in such accumulated surplus, and the persons holding the capital stock of such corporations shall not be assessed therefor; and such corporations as have no capital stock other than those above accepted, shall be assessed for the full amount of their property and valuable assets, without any deduction for debts and liabilities; but depositors in savings banks, taxed by virtue of this section, shall be exempted from taxation on their personal estate to the amount of their deposits; provided, that premium notes held by life insurance companies shall in no case be considered as future premiums, but shall be included in the valuable assets of said company.

Sec. 136. And be it enacted, That it shall be the duty of the assessors aforesaid to allow exemption of the following properties from taxation, to any person or corporation owning the same, upon the following conditions:

All colleges, academies or seminaries of learning, public libraries, school houses, buildings erected and used for religious worship, and the land whereon the same are situate necessary to the fair use and enjoyment thereof, not exceeding five acres in each one; the furniture thereof and the personal property used therein, the endowment or fund of any religious society,

college, academy, seminary of learning or public library ; provided, that no building so used which may be rented for such purposes and rent received by the owner thereof, shall be exempted.

The cemetery lands and property of any association formed pursuant to the law concerning cemeteries, or otherwise incorporated, as well as bonds and mortgages given to secure the purchase money of such cemetery lands ; provided, however, that this clause shall not apply to cemetery associations that connect speculations in land and sale of building lots with their associations for the sale of lots for burial purposes.

Pews in churches and all buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment and the furniture and personal property used therein.

The property and bonds of the United States, and the bonds and securities of this State, which are by law exempt from taxation.

The property of the counties and townships, and of the incorporated cities, boroughs, towns and villages within any township of this State, when held for a necessary purpose.

Stocks and other personal estate owned by citizens or bodies corporate of this State, situate and being out of this State, upon which taxes shall have been actually assessed and paid within twelve months next before the day prescribed by this act for commencing the assessment.

The stock of any incorporation of this State, which by a charter or other contract with this State is expressly exempted from taxation.

The stock of any corporation of this State, the capital whereof is by this act made taxable to and against said corporation.

The depositors in Savings Banks, when the Savings Bank pays the tax upon the amount of their capital stock paid in and accumulated surplus ;

Exemptions to be allowed in the above cases only upon the receipt, by the assessor, of such statements in writing as are required by the following section :

DEDUCTIONS FOR DEBTS, HOW AND UPON WHAT CONDITIONS MADE.

“ A further supplement to an act entitled ‘ An act concerning taxes,’ approved April fourteenth, eighteen hundred and forty-six.

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., 1157, S. 78.

That after making the valuation of the real and personal estate for which any individual shall be assessed, it shall be lawful for the assessor or for the commissioners of appeal in cases of taxation, to deduct from such valuation any debt or debts bona fide due and owing from such individual to creditors residing within this State; provided, that no deduction shall be made from the full and fair value of the real or personal estate of any individual, unless such individual shall make and sign a true statement in writing, under oath or affirmation that the same is just and true, of the several debts owing by such individual, which he desires to have deducted, to whom owing and where the creditor resides, and also a statement of the total amount of real estate and of personal property of such individual, including mortgages held and other debts due and owing to such individual from solvent debtors, and shall deliver the same to the said assessor on or before the time limited by law for closing the assessment; provided, that if it shall be made to appear to the satisfaction of the commissioners of appeal that the individual assessed was prevented by sickness or other unavoidable accident from delivering such statement to the assessor as aforesaid, the said commissioners may permit the said individual or any person in his behalf, having knowledge of the facts, to deliver such statement to them sworn or affirmed to be just and true as aforesaid, and may therefore deduct the balance of such debts in like manner as the assessor might have done in case the said statement had been duly delivered to him; and in case any assessor or commissioner of appeal shall make any such deduction, without having first delivered to him as aforesaid such statement under oath or affirmation, the said assessor and commissioner of appeal shall be deemed guilty of a misdemeanor, and liable to a

fine not exceeding two hundred dollars; and all written statements and oaths and affirmations authorized and required by this act, shall be forthwith delivered to the clerk of the township wherein the assessor or person making the same resides, to be by him filed and preserved."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 29, 1878.

P. L., 1878, p. 213.

S. Rev., p. 982, S. 4.

That in making the valuation and assessment of personal estate within this State for State, county, township and municipal taxes, no deduction of the amount of any personal indebtedness shall be made therefrom, unless the individual claiming such deduction shall sign a statement in writing, under oath or affirmation, of the truth and justice thereof, and of the several debts owing by such individual which he desires to have deducted, to whom owing and where the creditor resides, and also of the total amount of personal property of such individual, including debts due and owing to such individual from solvent debtors; and also that no part of such indebtedness was created for the purpose of reducing the taxes of such individual; and that the stated actual value of the personal property of such individual includes not only that to which such individual holds title or possession, but also that to which any other person or persons hold the title or possession for such individual, whether the same be held in trust or not."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved February 23, 1885.

P. L., 1885, p. 40.

S. Rev., p. 982, S. 6, 7, 8.

(6.) That in all cases in which deductions shall be hereafter claimed or allowed, either for indebtedness or for property

claimed to be exempt from taxation, from the total values of the property or estate of any person or corporation to be assessed for taxes in this State, such person or corporation shall, in addition to the requirements now imposed by law, furnish to the assessor or other taxing officer or authority a statement under oath or affirmation, showing when the indebtedness for which said deduction is claimed was incurred, and a detailed list of the securities or property claimed to be exempt from taxation, and of the dates at which said securities or other property were purchased, together with a declaration under oath that said indebtedness was not incurred, nor said securities or property purchased with the intent to escape taxation, but in good faith.

(7.) That no deduction shall be made, either for indebtedness, or for property or securities claimed to be exempt from taxation, unless the statement and deduction hereinbefore required shall be furnished at the time and in the manner now or hereafter directed by law for furnishing statements of taxable property and schedules of indebtedness. * * *

(8.) That the statements and declarations herein required to be furnished, when made by or in behalf of any corporation, shall be subscribed and sworn to by the president or principal officer of such corporation."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved February 23, 1885.

P. L., 1885, p. 40.

S. Rev., p. 982, S. 9.

That the assessor, taxing officer or other taxing authority, to whom such statements and declarations shall be made, shall have power to examine under oath any person or officer of any corporation as to the truth of the matters contained in the statement or return made by such person or officer, and shall have authority to compel the attendance of such person or persons, and other witnesses, and the production of books and papers, at such time and place as they may designate; giving

notice to such person or persons, or such additional witnesses to attend at a time and place in said notice designated, and to produce such books and papers, which notice shall be served at least two days before the time therein designated by leaving it at the residence of such person or witness, or at the office of such corporation; and such assessor, or taxing officer, or any member of any taxing board is hereby authorized to administer oaths or affirmations to all persons examined before him or them as aforesaid."

Deductions for
debts, how and
upon what con-
ditions allowed.

Sec. 137. And be it enacted, That the said assessors shall have power to allow, from the full and fair valuation of the real and personal estate of any individual or corporation liable to be assessed and taxed by said assessors, a deduction from the said valuation for any debt or debts bona fide due and owing from such individual or corporation to creditors residing within this State; provided, that said assessors shall require from said individuals a true and just statement in writing, under oath or affirmation, of the several debts owing by said individual or corporation, including debts due and owing to such individual or corporation from solvent debtors; and also, that no part of such indebtedness was created for the purpose of reducing the taxes of such individual or corporation; and that the stated actual value of the personal property of such individual or corporation includes not only that to which such individual holds the title or possession, but also that to which any other person holds the title or possession for such individual or corporation, whether the same be held in trust or not; said statement shall also show when the indebtedness for which said deduction is claimed was incurred, and that said indebtedness was not incurred with the intent to escape taxation, but in good faith; provided, also, that said statement under oath or affirmation shall be delivered to the assessor on or before the time limited by this act for closing the assessment, and that no deduction shall in any case be allowed by any assessor unless said statement is made and sworn to or affirmed to and delivered to said assessor as required by this section; the said statement and declaration when furnished by or in behalf of any corporation shall be subscribed and sworn and affirmed to by the president or principal officer of such corporation; and all such written statements and

declarations shall be forthwith delivered by said assessors to the clerk of the township wherein the assessor, or person making the same resides, to be by him filed and preserved.

Sec. 138. And be it enacted, That in all cases, in which deductions shall be claimed or allowed for property claimed to be exempt from taxation from the total value of the property or estate of any person or corporation to be assessed for taxes in any township in this State, such person or corporation shall furnish to the assessor or other taxing officer or authority, a statement under oath or affirmation, showing a detailed list of the securities or property claimed to be exempt from taxation, and of the dates at which said securities or property were purchased, together with a declaration under oath, that said securities or property were not purchased with the intent to escape taxation, but in good faith; provided, however, that unless such person or corporation shall deliver to the assessor or taxing officer or authority the said statement under oath or affirmation on or before the time limited by this act for closing the assessment, the said person or corporation shall not be allowed by the assessors aforesaid the exemptions of property set forth in this act; that said statement when furnished by or in behalf of any corporation, shall be subscribed and sworn to by the president or principal officer of said corporation; and all such statements and deductions shall be forthwith delivered by said assessors to the clerk of the township wherein the assessors or person making the same resides, to be by him filed and preserved.

Ibid. s. 137.

Sec. 139. And be it enacted, That the assessors, taxing officer or other taxing authority in townships of this State, to whom statements and declarations for a deduction of debts and exemptions of property from taxation, as required by this act, shall be made, shall have power to examine under oath any person or officer of any corporation as to the truth of the matters contained in the statement or return made by such person or officer, and shall have authority to compel the attendance of such person or persons, and other witnesses, and the production of books and papers, at such time and place as they may designate, giving notice to such person or persons, or such additional witnesses, to attend at a time and place in said notice designated, and to produce such books and papers; which

Power of taxing officer to examine under oath persons, and officers of corporations claiming deductions for debts.

notice shall be served at least two days before the time therein designated by leaving it at the residence of such person or witness or at the office of such corporation ; and such assessor, taxing officer, or member of any taxing board is hereby authorized to administer oaths or affirmations to all persons examined before him of them as aforesaid.

Process for attendance of persons.

Sec. 140. And be it enacted, That in case any person so notified to attend before said assessor or taxing officer or authority, shall refuse or neglect to appear at the time and place so designated, such assessor or taxing officer or authority may adjourn such examination to a subsequent day, and apply to the Circuit Court of the county, and said court shall award process of subpœna to compel the attendance of such person or persons so neglecting or refusing to attend before such assessor, taxing officer or authority, and said court shall have power, as in cases depending in said court, to punish as for contempt any person disobeying or disregarding such process.

Deductions in other taxing districts.

Sec. 141. And be it enacted, That whenever the owner of personal property in two or more taxing districts is entitled to a deduction for debts in excess of the assessed value of his personal estate in the taxing district where he resides, he shall be entitled to have such further deduction, as is or may be allowed by this act, made from the assessed value of his personal estate in the other taxing districts wherein he may own personal estate, according to such rules and in such manner as the State board of taxation shall prescribe.

When to notify assessors of other townships of deductions.

Sec. 142. And be it enacted, That whenever an exemption is claimed by a person in any township, and the person to whom the indebtedness is due resides in another township or taxing district than the one in which the exemption is claimed, it shall be the duty of the assessor allowing the exemption forthwith to notify the assessor in the township or taxing district where the creditor lives.

TO ATTEND MEETING OF TOWNSHIP COMMITTEE TO REVISE AND
CORRECT DUPLICATE OF ASSESSMENT.

“ An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1148, S. 47.

That it shall be the duty of the assessor who made the assessment appealed from, to attend at the said time and place before the said committee, and to offer such reasons as he may think proper in support of the said assessment."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, eighteen hundred and forty-six.

Approved April 11, 1867.

P. L., 1867, p. 934.

Rev., p. 1160, S. 93.

That the assessors of the several townships, towns, wards, boroughs and cities in this State shall, on the third Tuesday in August of each year, attend the meeting of the committee or council of his township, town, borough or city, and lay before them the duplicate of assessment, to be by them examined, revised and corrected; and that it shall be his duty to remain with said council for the purpose of explaining the said duplicate, and assisting said committee or council in the discharge of the duties required of them by this act."

Sec. 143. And be it enacted, That the assessors of the several townships in this State shall, on the third Tuesday in August in each year, attend the meeting of the township committee, and lay before them the duplicate of assessment aforesaid, to be by them examined, revised and corrected; and that it shall be his duty to remain with said committee for the purpose of explaining said duplicate, and assisting said committee in the discharge of the duties required of them by this act.

Assessor to meet with township committee to revise and correct assessment.

TO CONSTITUTE COUNTY BOARD OF ASSESSORS AND ATTEND MEETINGS OF SUCH BOARD.

"An act concerning taxes.

Approved April 14, 1846.

P. L., 1846, p..

Rev., p. 1141, S. 3, 4, 6.

(3.) That when any money shall be directed to be assessed, collected and paid into the treasury of this State, agreeably to this act, it shall be the duty of the assessors of the several townships in every county to meet at the hour of ten in the forenoon of the first Monday in September in every year, at the place of holding the court of common pleas in such county, and at such meeting to furnish full, true and accurate abstracts, under oath or affirmation, from their respective tax books, of ratable lands, chattels, effects, estates and certainties, so by them respectively made, as required in the first and second sections of this act, and then and there to ascertain the amount of the certainties required by law to be rated in the assessment to be made, and to estimate the estate, real and personal, taken by the assessor of each township at such valuation as they or a majority of them then present shall think reasonable and just, according to the law for the time being for that purpose, and thereby to adjust and fix the proportion or quota of the tax to be levied and collected in each township.

(4.) That it shall be the duty of the said assessors at such meeting to make out two abstracts of the amount of all the ratables in each township, in the manner heretofore practiced, designating in separate columns in said abstracts the amount of quotas, if any, of county, poor, and road tax, to be assessed and collected in the different townships, and also the number of taxable inhabitants in each township, which shall be signed by every assessor present, and on the same day delivered to the county collector, who shall lay one of the said abstracts before the legislature during the course of the first week of their stated annual session.

(6.) That the amount of the certainties shall be deducted by the said assessors from the quota or sum apportioned to every township, and the remainder of the said quota or sum, with the fees of assessment, collection and paying over to the treasurer, shall be assessed on the other taxable property within such township, according to the valuations aforesaid, at such rate per dollar as will be sufficient to produce the sum required."

“ A further supplement to an act entitled ‘ An act concerning taxes,’ approved April fourteenth, eighteen hundred and forty-six.

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p. 1150, S. 71.

That when any money shall be directed to be assessed for State or county purposes, it shall be the duty of the assessors of the several townships and wards in the county to meet at the time prescribed by law, in every year, at the place of holding the court of common pleas in such county, and each of the said assessors shall produce his duplicate of the value of real and personal estate to be by him assessed, with the amount of each column and the total of all the columns correctly added together, and shall also produce an affidavit by him subscribed and taken, upon his oath or affirmation, before some person authorized to administer oaths, of the following or like tenor and effect, viz.:

‘ I, _____, assessor of _____, do hereby swear (or solemnly affirm), that I have diligently inquired respecting the nature and value of the real and personal estate liable to taxation in the township (or ward) whereof I am assessor, and have, to the best of my ability, and without favor or partiality, valued all the said property liable to taxation in said township (or ward) at its full and fair value, at such price as in my judgment said property would sell for at a fair and bona fide sale by private contract on the day prescribed by law for commencing the assessment, and have deducted from such value only such balance of debts as is prescribed by law’; and if any assessor shall be unable to attend such meeting, it shall be his duty to send his duplicate with the affidavit aforesaid, and in case any assessor neglecting to attend or to produce or send his duplicate and affidavit aforesaid, the majority of the assessors convened shall estimate the value of the property liable to assessment in the township or ward of the absent assessor, according to the best of their information and belief.”

“Supplement to an act entitled ‘A further supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, one thousand eight hundred and forty-six,’ and which said supplement was approved April eleventh, one thousand eight hundred and sixty-six.

Approved March 23, 1883.

P. L., 1883, p. 192.

S. Rev., p. 980, S. 1.

That section thirteen of said act to which this is a further supplement (Rev., p. 1155, Sec. 72), be amended so as to read as follows :

That the board of assessors when met as aforesaid, shall compute and ascertain the whole value of real and personal estate, after the deduction of debts, to be taxed according to the value thereof, contained in the duplicates of the several assessors or estimated as aforesaid, and shall fix and adjust the proportion or quota of tax to be levied and collected in each township or ward in proportion to said value ; provided, that if it shall appear to the assessors so met as aforesaid, from a careful, particular and thorough comparison of the said respective duplicates, that the value of the property contained in any duplicate is relatively less than the value of other property in the county, they may, for the purpose of fixing and adjusting the said proportion or quota, and for that purpose only, add thereto such percentage as shall appear to them just and proper, and warranted by said comparison, but not otherwise ; and it shall be the duty of such assessors, at such meeting, to make out two abstracts of the net value of the taxable real and personal property, designating the amount of real estate and personal property in each township and ward, which shall be signed by every assessor present, and shall, within three days, be delivered to the county collector, who shall forthwith file one of them and transmit the other to the Comptroller of the State, for the use of the legislature ; and each of the said assessors shall, within fifteen days after said meeting, deliver to the collector whose duty it is to collect the taxes by him assessed, a true transcript or duplicate of the assessment of taxes for the said township (or ward), completed as herein

directed, and by him certified under his hand to be a true duplicate of the taxes assessed; and provided also, that if a majority of the assessors of the county shall fail to meet on the day prescribed by law, those met shall adjourn from day to day, at the same place, until a majority shall attend."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 10, 1884.

P. L., 1884, p. 72.

S. Rev. p. 985, S. 27.

That if in any city, ward or township of this State there exists a vacancy in the office of assessor of such city, ward or township, or a vacancy or vacancies in the membership of any board whose duty it is to assess and levy the State, State school and county taxes within such city, ward or township, at the time fixed by law for the meeting of the assessors of the county, it shall and may be lawful for the majority of the assessors of the county wherein such city, ward or township is situate, attending such meeting, after they shall have ascertained the proportion of the tax to be assessed and levied on the city, ward or township of the non-attending assessor in the manner prescribed by section nine of the act to which this is a supplement, forthwith to appoint a committee of not less than three of the attending members of their body, who thereupon are authorized and empowered to perform all duties which by law the assessor of any such city, ward or township, or any such board, is or may be required by law to perform as to the levying and assessing of any State, State school and county taxes, within any such city, ward or township."

"A further supplement to the act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 31, 1890.

P. L., 1890, p. 158, S. 1, 3.

(1.) That the third section of the act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six, be and the same is hereby amended to read as follows :

(3.) That when any money shall be directed to be assessed, collected and paid into the treasury of this State, agreeably to this act, it shall be the duty of the assessors of the several townships, in every county, to meet at the hour of ten in the forenoon of the first Tuesday in September, in every year, at the place of holding the court of common pleas in such county, and at such meeting to furnish full, true and accurate abstracts, under oath or affirmation, from their respective tax books, of ratable lands, chattels, effects, estates and certainties, so by them respectively made, as required in the first and second sections of this act, and then and there to ascertain the amount of the certainties required by law to be rated in the assessment to be made, and to estimate the estate, real and personal, taken by the assessor of each township, at such valuation as they or a majority of them then present shall think reasonable and just, according to the law for the time being for that purpose and thereby to adjust and fix the proportion or quota of the tax to be levied and collected in each township."

Township assessor to attend meeting of board of assessors.

Sec. 144. And be it enacted, That when any money shall be directed to be assessed for State or county purposes, it shall be the duty of the assessors of the several townships in this State, in every county, to meet at the hour of ten in the forenoon of the first Tuesday in September, in every year, at the place of holding the court of common pleas in such county, and at such meeting to furnish full, true and accurate abstracts, under oath or affirmation, from their respective tax books, of ratable lands, chattels, effects, estates and certainties, so by them respectively made, and shall produce their duplicate of the same to be by them assessed, with the amount of each column and the total of all columns correctly added together, and shall then and there ascertain the amounts of the certainties required by law to be rated in the assessment to be made, and to estimate the estate, real and personal, taken by the assessor of each township at such valuation as they or a majority of them present shall think reasonable and just, and thereby to

adjust and fix the proportion or quota of the tax to be levied and collected in each township.

Sec. 145. And be it enacted, That each of the assessors aforesaid shall produce at such meeting to the officers and members thereof an affidavit by him subscribed and taken, upon his oath or affirmation, before some person authorized to administer oaths, of the following or like tenor and effect, viz. :

Produce duplicate before board of assessors and verify the same.

“I, _____, assessor of _____, do hereby swear (or solemnly affirm) that I have diligently inquired respecting the nature and value of the real and personal estate liable to taxation in the township (or ward) whereof I am assessor, and have to the best of my ability and without favor or partiality, valued all the said property liable to taxation in said township (or ward) at its full and fair value, at such price as in my judgment said property would sell for at a fair and bona fide sale by private contract on the day prescribed by law for commencing the assessment, and have deducted from such value only such balance of debts as is prescribed by law.”

Sec. 146. And be it enacted, That if a majority of the assessors of the county shall fail to meet on the day prescribed by this act, those met shall adjourn from day to day, at the same place, until a majority shall attend; and if any assessor shall be unable to attend such meeting, it shall be his duty to send his duplicate with the affidavit aforesaid; and in case any assessor shall neglect to attend or to produce or send his duplicate and affidavit aforesaid, the majority of the assessors convened shall estimate the value of the property liable to assessment in the township or ward of the absent assessor, according to the best of their information and belief, and thereby to adjust and fix the proportion or quota of the tax to be levied and collected in such township, which proportion shall be assessed and collected by the assessor and collector of the said township.

Board of assessors may adjourn.

Sec. 147. And be it enacted, That the board of assessors, when met as aforesaid, shall compute and ascertain the whole value of real and personal estate after the deduction of debts, to be taxed according to the value thereof, contained in the

Duties of board of assessors.

duplicate of the several assessors or estimated as aforesaid, and shall fix and adjust the proportion or quota of tax to be levied and collected in each township or ward in proportion to said value; provided, that if it shall appear to the assessors, so met as aforesaid, from a careful, particular and thorough comparison of the said respective duplicates, that the value of the property contained in any duplicate is relatively less than the value of other property in the county, they may, for the purpose of fixing and adjusting the said proportion or quota, and for that purpose only, add thereto such percentage as shall appear to them just and proper, and warranted by said comparison, but not otherwise

Ibid. S. 147. Sec. 148. And be it enacted, That it shall be the duty of the said assessors at such meeting to make out two abstracts of the amount of all the ratables in each township, in the manner heretofore practiced, designating in separate columns in said abstracts the amount of quotas, if any, of county, poor and road tax, to be assessed and collected in the different townships, and also the number of taxable inhabitants in each township; which shall be signed by every assessor present, and shall within three days be delivered to the county collector, who shall forthwith file one of them and transmit the other to the Comptroller of the State for the use of the legislature.

Ibid. S. 147. Sec. 149. And be it enacted, That the amount of the certainties shall be deducted by the said assessors from the quota or sum apportioned to every township, and the remainder of the said quota or sum, with the fees of assessment, collection and paying over to the treasurer, shall be assessed on the taxable property within such township, according to the valuations aforesaid, at such rate per dollar, as will be sufficient to produce the sum required.

Procedure in
case of vacancy
in board of as-
sessors. Sec. 150. And be it enacted, That whenever, in any town-
ship in this State there exists a vacancy in the office of assessor
of such township or ward whose duty it is to assess and levy the
State, State school and county taxes within such township at
the time fixed by law for the meeting of the assessors of the
county, it shall and may be lawful for the majority of the
assessors of the county, wherein such township or ward is situ-

ate, attending such meeting, after they shall have ascertained the proportion of the tax to be assessed and levied on the township of the non-attending assessor in the manner prescribed by this act, forthwith to appoint a committee of not less than three of the attending members of their body, who thereupon are authorized and empowered to perform all duties which by law the assessor of any township is or may be required by law to perform as to the levying and assessing of any State, State school and county taxes, within any such township; and the said taxes so levied and assessed shall be valid, notwithstanding they may be assessed or levied by said committee prior or subsequent to the time fixed by this act for the regular assessment of taxes.

WHEN TO ASSESS OTHER THAN TOWNSHIP TAXES.

“A further supplement to an act entitled ‘An act for the formation of borough governments,’ approved April fifth, one thousand eight hundred and seventy-eight; and also an act to amend a supplement to said borough act, approved March fifteenth, one thousand eight hundred and eighty-one.

Passed March 27, 1882.

P. L., 1882, p. 192.

That section two of an act entitled ‘A supplement to an act entitled, ‘An act for the formation of borough governments,’ approved April fifth, one thousand eight hundred and seventy-eight, which supplement was approved March fifteenth, one thousand eight hundred and eighty-one, be and the same is hereby repealed.

That section thirteen of the act to which this is a further supplement, be and the same is hereby amended so as to read as follows :

13. And be it enacted, That the legal voters of the said borough, at each election for mayor and councilmen under this act shall, by vote and upon the same ballot used in voting for the officers aforesaid, designate an amount of money to be raised for borough purposes, not exceeding fifteen hundred

dollars in any one year; and the sum of money designated upon the ballot having the greatest number of votes at any such election, shall be the sum to be raised by taxation for borough purposes, and the result shall be certified upon the returns of said election, and the amount of money so voted shall be assessed and collected under the name of borough tax, by the same officers, and at the same time and in the same manner as township taxes are, or may hereafter be collected by law; provided the same shall be assessed only upon the taxable property, real and personal, within the borough limits; and the moneys so raised shall be paid out by the township collector, upon the warrant of the council, signed by the mayor and attested by the borough clerk; and if any township collector, at the expiration of his term of office, shall have in his hands any balance of such moneys, he shall turn the same over to his successor in office; said township collectors shall be responsible upon their official bonds as township collectors, for said moneys by them collected or received, and the assessors shall be entitled to receive three cents on each name upon their respective duplicates for assessing such borough tax, and the township collectors shall receive the sum of five cents on each dollar for collecting and disbursing the same, and no more; if any person shall think himself or herself aggrieved by any assessment or taxation made or levied under this act, he or she, shall have the same remedy by appeal or certiorari as in the case of township taxes."

"An act to authorize the levying and collection of a tax for certain municipal purposes when authorized by the governing authorities of any village by a vote of the inhabitants at a meeting.

Approved April 15, 1890.

P. L., 1890, p. 266.

That the assessor of any township in which any such village shall be located shall, upon requisition of the trustees or other governing authority of any village in said township, assess upon the ratable land, chattels, effects, assets and certainties of such village, in addition to other taxes which he may be

authorized or directed by law to assess, such sum of money as the trustees or other governing authority of said village have made requisition upon him to assess for the purposes mentioned in their requisition, which, however, must be confined to one or more of the purposes mentioned in section one of this act; the evidence to the assessor of his authority to levy the taxes authorized by this act shall be a certificate, signed by the trustees, or by whatever name the governing authority of such village may be called, certifying that they make such requisition, and that the same has been ratified by a majority vote of the inhabitants of the village present at a village meeting duly called for that purpose; for which service as aforesaid the said assessor shall receive from the trustees or other governing authorities of the village, or its financial officer, the sum of five cents for each name assessed by him as aforesaid, and no more."

"An act for the formation and government of villages.

Approved Feb. 23, 1891.

P. L. 1891, p. 33.

That the said trustees shall certify the amount to be raised to the assessor of the township wherein such village shall be located, on or before the twentieth day of August annually, requiring him to assess the same upon real and personal estate within said village liable to taxation, which certificate shall be signed by said trustees or the president thereof, and attested by the clerk, under the corporate seal of said village, and shall be evidence to the assessor of his authority to levy the taxes authorized by this act; provided, that in case said village lies in more than one township, the amount of village taxes shall be certified to the assessor of the township wherein said village lies, and be assessed by them proportionately to the amount of the real and personal property within the limits of said village in their respective townships."

"A further supplement to an act entitled, 'A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six,

which said further supplement was approved April eleventh, one thousand eight hundred and sixty-six.

Approved March 9, 1891.

P. L. 1891, p. 102.

That whenever any borough or other taxing district in this State has refused or neglected, or shall hereafter refuse or neglect to elect or appoint an assessor to assess and levy, or a collector to collect the State school tax or other tax due the State, it shall be the duty of the assessor and collector of the township from which the said borough or taxing district was originally carved or set off to assess, levy and collect all taxes due from such borough or taxing district, whether in arrears or otherwise, in the manner provided in the act to which this is a supplement, to wit, said supplement of April eleventh, one thousand eight hundred and sixty-six, and to pay over the same as by law they would be required to do if they had assessed, levied and collected the same under said act of April eleventh, one thousand eight hundred and sixty-six.

That it shall be the duty of such township assessor within thirty days after written notice from the county collector of the amount of taxes due and unpaid from such borough or taxing district, to assess and levy upon the taxable property of such borough or taxing district the taxes due and unpaid, and in giving such notice the county collector shall state the amount of taxes due or in arrears, and such statement and notice shall be a sufficient warrant to the assessor in assessing the same.

That the said assessor upon receiving such notice shall proceed immediately to make such assessment, and as soon as the same is completed shall turn over his duplicate to the collector of said township, and such assessor shall be entitled to the same rate of compensation for assessing such taxes as he is now entitled to receive under the said act of April eleventh, one thousand eight hundred and sixty-six, or any act which amends or changes the provisions thereof.

When to assess
taxes other
than township
taxes.

Sec. 151. And be it enacted, That whenever any borough, town or village or other taxing district in any township in this State has refused or neglected, or shall hereafter refuse or neg-

lect to elect or appoint an assessor to assess and levy the State school tax or other tax due to the State, it shall be the duty of the assessor of the township from which the said borough or taxing district was originally carved or set off, to assess and levy all taxes due from such borough or taxing district, whether in arrears or otherwise, in the same manner as township taxes are authorized by this act to be assessed.

Sec. 152. And be it enacted, That it shall be the duty of such town assessor within thirty days after notice from the county collector of the amount of taxes due and unpaid from such borough, town, village or other taxing district, to assess and levy upon the taxable property of such borough, town, village or taxing district, the taxes due and unpaid, and in giving that notice, the county collector shall state the amount of taxes due and in arrears, and such statement and notice shall be a sufficient warrant to the assessor in assessing the same; and the said assessor upon receiving such notice, shall proceed immediately to make such assessment, and as soon as the same is completed, shall turn over his duplicate to the collector of said township.

Ibid. S. 151.

Sec. 153. And be it enacted, That whenever any incorporated borough, town or village shall not be provided with proper officers for the assessment of the taxes to be imposed for their local government, and the governing body of such borough, town or village, shall on or before the twentieth day of August in each year certify to the assessor of the township in which such borough, town or village is located, the amount of money to be raised for their local purposes under their signatures, or the signature of their presiding officer, and attested by the clerk under the corporate seal of said borough, town or village, it shall be the duty of said assessor, acting upon the said evidence of authority, to assess the same upon the real and personal estate within such borough, town or village, liable to taxation, in the manner provided by this act for the assessment of township taxes; the said tax to be denominated respectively, "borough tax," "town tax" or "village tax," as the case may be.

Ibid. S. 151.

TO ATTEND MEETING OF THE COMMISSIONERS OF APPEAL IN CASE
OF TAXATION.

“ An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1148, S. 46, 47.

(46.) That the commissioners of appeal in cases of taxation, in and for every township, shall, for the purpose of discharging the duties of their office, convene at the usual place of holding town meeting, and at such times where it is not otherwise directed by law, as they shall appoint, giving at least eight days' previous notice of every such meeting in writing under their hands, and fixed up at six or more of the most public places in such township.

(47.) That it shall be the duty of the assessor who made the assessment appealed from, to attend at the said time and place before the said commissioners, and to offer such reasons as he may think proper in support of the said assessment.”

To attend meet-
ing of commis-
sioners of ap-
peal.

Sec. 154. And be it enacted, That it shall be the duty of the assessor in and for every township to attend the meeting of the commissioners of appeal in cases of taxation, on the fourth Tuesday of November, annually, and such other meetings as the said commissioners may appoint, to offer such reasons as he may think proper in support of any assessment that may be appealed from.

WHEN TO CORRECT ASSESSMENT AND RE-ASSESS.

“ A general act concerning taxes.

Approved March 19, 1891.

P. L., 1891, p. 189.

(Section one (1) constitutes the State Board of Taxation.)

Said board shall have power on complaint of any owner to decrease the assessment made upon his property, where, in their judgment, injustice has been done, or where it is necessary to secure uniform and true valuation; and if for this purpose it becomes necessary to direct an assessor or other taxing officer

to make a re-assessment of such property according to the rules which the said board shall establish, it shall do so; and if such assessor or other taxing officer shall fail or refuse to comply with the order so given, the board shall have power to appoint some other person to make the new assessment under the direction of the board."

Sec. 155. And be it enacted, That whenever the assessment of the assessor of any township in this State shall be appealed from by any person, thinking himself or herself aggrieved thereby to the State Board of Taxation, and the said board shall direct a re-assessment, it shall be the duty of the said assessor to make a re-assessment of the property of such person according to the order and by the rules made and established by said State Board of Taxation.

When to correct assessment and re-assess.

WHEN TO DELIVER DUPLICATE OF ASSESSMENTS TO THE TOWNSHIP COLLECTOR OF TAXES.

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1141, S. 5.

That the said assessors shall within fifteen days after such meeting deliver to the township collector a true transcript or duplicate of the said assessment, in which they shall add together the sums contained in each column, and place such aggregate sum at the foot of each column, through every page."

Sec. 156. And be it enacted, That the said assessors shall within fifteen days after the county meeting of assessors aforesaid, deliver to the township collector a true transcript or duplicate of the said assessment of taxes, in which they shall add together the sums contained in each column, and place such aggregate sum at the foot of each column, through every page.

When to deliver duplicate to collector.

DUTIES AS TO VITAL STATISTICS.

"An act concerning the registry and returns of marriages, births and deaths.

Approved April 5, 1878.

P. L., 1878, p. 354.

S. Rev., p. 444, S. 5, 6, 9, 12.

(5.) That it shall be the duty of such assessors, clerks and other officers to transmit, on or before the fifteenth day of each calendar month, to the Secretary of State, at Trenton, and in an envelope or package marked 'vital statistics,' all the certificates of marriages, births and deaths, as above described, received during the preceding month, or at such other intervals or periods as may be designated by the Secretary of State.

(6.) That it shall be the duty of such assessors, clerks and other officers, to make and keep a complete list, as far as possible, of all coroners, physicians, midwives, undertakers, clergymen and other persons authorized to solemnize marriages, and on or about the first day of May, in each year, to send to each a printed copy of the sections of this act defining their respective duties, and to furnish them, on application, with the proper blanks to make the prescribed returns.

(9.) That it shall be the duty * * * ; and it is also provided that any assessor of a township, at the time of his annual assessment, in case he finds any return of birth not made as herein provided, may fill out the certificate of the same on the usual blank, signed by himself as assessor and marked 'special return,' and the said return shall be valid as record of the birth, but shall not excuse the attendant for neglect of return.

(12.) That the proper officer to receive the certificates of marriages, births and deaths, and to grant permits for burial, shall, in * * * , and in townships, the assessor * * * ."

"An act to secure in this State the certification of marriages, births and deaths, and of the vital facts relating thereto, and to provide for the record thereof.

Approved February 15, 1888.

P. L., 1888, p. 52, S. 2, 5, 14.

(2.) And be it enacted, That it shall be the duty of the physician or midwife present at the birth of any child born in this State, and in case there be no physician or midwife present, then of the parents, or either of them, to transmit, within thirty days after such birth, to the officer hereinafter designated, a certificate of such birth, which certificate shall set

forth particularly, as far as they can be obtained, the day of the month and year of the birth, the township, city or municipality, and the county in which the birth occurred, the name of each of the parents, the maiden name of the mother, the birthplace, residence and occupation of each of the parents, the sex and color of the child, the name of the child, if it be named, and the name of the attending physician or midwife if any there be; it shall also be the duty of the assessor of every township, and of the clerk or the person acting as registrar of vital statistics in every city, borough, town or other local municipal government, between the first and tenth days of April, in each and every year, to mail to each physician or midwife residing in such township, city, borough, town or other local municipal government, or to supply to every such physician or midwife on application therefor, twelve envelopes of proper size, each with a two cent postage stamp thereon, to be provided at the expense of the township, city, borough, town or other local municipal government, for the use of said physicians and midwives in transmitting said certificates of birth to the officer hereinafter designated; any physician, midwife or parent whose duty it may be to transmit such certificate as aforesaid, and who shall neglect or fail to perform such duty within the time above limited, shall be liable to a penalty of twenty dollars; and the assessor of any township who shall ascertain that any physician, midwife or parent has neglected or failed to perform such duty as aforesaid, within the time above limited, shall forthwith make and sign a certificate setting forth the particulars hereinabove specified, and shall mark the same with the words 'special return,' but no such certificate of the assessor and no failure of any assessor, clerk or registrar of vital statistics to mail the envelopes aforesaid, shall release any physician or midwife, or any parent, from the duty of certifying such birth in the manner aforesaid, nor from the penalty incurred by any neglect or failure to certify such birth.

(5.) And be it enacted, That every certificate of death required to be made by the third section of this act, shall, where the death occurs within any township, and the burial is to be made within the limits of any city, borough, town or

other local municipal government of this State, every certificate of such death shall be delivered to the assessor of such township, if there be one in office, or if there be no assessor in office, then to the clerk of such township, which assessor or clerk shall thereupon issue a permit for the burial of the body of the deceased person described in such certificate of death, shall give said permit to the person delivering to him the certificate of death, and shall retain the certificate of death, to be disposed of as hereinafter directed.

(14.) And be it enacted, That it shall be the duty of the State Bureau of Vital Statistics to cause to be prepared blank forms of certificates of marriages, births and deaths, and of burial permits, corresponding to the requirements of this act, which forms, together with such sections of this law and such instructions and explanations thereof as the said bureau may deem useful to persons having duties to perform under this act, shall be printed and supplied in the same manner as the blanks and stationery for the use of the several departments and public offices of the State government are printed and supplied, and shall be distributed from time to time, as occasion shall require, by said bureau, amongst the assessors of the townships and the registrars and clerks of the cities, boroughs, towns and other local municipal governments of this State; and it shall be the duty of every such assessor, registrar and clerk to make and keep a complete list, as far as possible, of all ministers, magistrates, physicians, midwives, undertakers and other persons required to perform any duties under this act, and on or about the first day of May of each year to send to each such person a printed copy of such sections of this act and of such instructions and explanations as may be prepared as aforesaid, and also to furnish to each such person, on application, free of charge, a reasonable number of said blank forms as such person may require; and all certificates of marriages, births or deaths shall be made on the printed forms furnished by said bureau, or if they be written, shall conform in all respects to said printed forms."

Sec. 157. And be it enacted, That it shall be the duty of the assessor of every township to receive and preserve all certificates of marriages, births and deaths delivered to him by

any person as directed by this act, and on or before the fifteenth day of each calendar month, to transmit by mail to the State Bureau of Vital Statistics, at Trenton, in an envelope marked 'vital statistics,' all the certificates of marriage, births and deaths received by him, and of all 'special returns' of births made by him during the preceding month.

To receive and preserve certificates of marriages &c, and transmit the same to Bureau of Vital Statistics.

Sec. 158. And be it enacted, That it shall be the duty of every assessor upon the receipt of a certificate of the death of any person within his township, and it is desired to bury such person within the limits of any city, borough, town or other local municipal government of this State, to issue a permit for the burial of the body of the deceased person described in the certificate of death; and in case any undertaker or other person, who shall be about to remove from this State the body of any deceased person who shall have died within this State, shall present a certificate of the death of such person to the assessor of the township in which the death shall have occurred, it shall be the duty of said assessor to issue to the person presenting such certificate a general or transmit permit, according as the case may require.

To issue permits for burial.

Sec. 159. And be it enacted, That it shall be the duty of the assessor of every township, between the first and tenth day of April, in each and every year, to mail to each physician or midwife residing in such township, or to supply to every physician or midwife, on application therefor, twelve envelopes of proper size, each with a two cent postage stamp thereon, to be provided at the expense of the township, for the use of said physicians and midwives in transmitting certificates of births occurring in any township of this State; and the assessor of any township who shall ascertain that any physician, midwife or parent has neglected or failed to transmit to him the certificate of the birth of any child, as required by law, within thirty days after such birth, shall forthwith make and sign a certificate setting forth the particulars hereinabove specified, and shall mark the same with the words 'special return,' but no such certificate of the assessor and no failure of any assessor to mail the envelopes aforesaid shall release any physician or midwife or any parent from the duty of certifying such birth, as

Mail envelopes to physicians and midwives.

required by this act, nor from the penalty incurred by any neglect or failure to certify such birth.

Keep a list of
ministers,
magistrates,
physicians,
midwives, un-
dertakers, &c.

Sec. 160. And be it enacted, That it shall be the duty of every assessor to make and keep a complete list, as far as possible, of all ministers, magistrates, physicians, midwives, undertakers and other persons required to perform any duties under "An act to secure the certification of marriages, births and deaths, and of the vital facts relating thereto, and to provide for the record thereof," approved February fifteenth, eighteen hundred and eighty-eight, and on or about the first day of May of each year to send to each person a printed copy of said act and of such instructions and explanations as may be prepared by the State bureau of vital statistics and forwarded by said board to them for distribution, and also to furnish to each such person, on application, free of charge, a reasonable number of blank forms as such person may require; said forms being supplied to the assessors by the said State Bureau of Vital Statistics; and, whenever, in any township, there shall be no assessor, then, all the duties prescribed in this act for an assessor to perform with regard to vital statistics, shall devolve upon the township clerk, who is hereby required to perform the same, and shall be entitled to the same fees for performing said duties.

TO TAKE CENSUS OR ENUMERATION OF INHABITANTS.

"An act to provide for the census or enumeration of the inhabitants of this State.

Approved April 7, 1885.

P. L., 1885, p. 230, S. 5. 6, 7, 8, 9, 12.

(5.) And be it enacted, That on the fifteenth day of May next, and on the fifteenth day of May in every such tenth year hereafter, every such assessor shall proceed to enumerate, truly and accurately, the inhabitants residing in the district for which he shall have been appointed, by making actual inquiry at every dwelling house, or the head of every family residing therein, and that in making this enumeration he shall ascertain and state in separate lines or columns, according to the schedules and instructions to be furnished by the Secretary of State, viz :

I. The number of dwelling houses numbered in order of visitation.

II. The number of families numbered in order of visitation.

III. The names of individuals.

IV. The number of inhabitants arranged, as far as practicable, according to families and dwelling houses, and classified as follows :

Native white males.

Native white females.

Native colored males.

Native colored females.

Foreign males—Irish.

Foreign females—Irish.

Foreign males—German.

Foreign females—German.

Foreign males—all other nationalities.

Foreign females—all other nationalities.

Children of five years of age and under—males.

Children of five years of age and under—females.

All males, five to twenty years of age.

All females, five to twenty years of age.

All males, twenty to sixty years of age.

All females, twenty to sixty years of age.

All males, over sixty years of age.

All females, over sixty years of age.

(6.) And be it enacted, That each assessor shall enter in the blank return received, the particulars of the enumeration so made, according to the instructions of the Secretary of State.

(7.) And be it enacted, That every person whose abode shall be in any place or in any family on the fifteenth day of May next, and on the fifteenth day of May in every such tenth year hereafter, shall be returned as of such place or family, and not otherwise; and every person casually absent at the time of taking the enumeration as belonging to that place in which he usually resides.

(8.) And be it enacted, That the returns so made out shall be certified by each assessor taking the enumeration to be

true and accurate, to the best of his knowledge and belief, and shall state the number of pages of which it consists, which certificate shall be subscribed and sworn to by him before any officer authorized to administer oaths.

(9.) And be it enacted, That each assessor shall, on or before the first day of July next, and on or before the first day of May (July), in every such tenth year hereafter, cause the returns so certified, to be transmitted to the Secretary of State, by express, carefully boxed in such manner as to protect them; and if the assessor shall neglect for five days after the first day of July, to make his return as aforesaid, the Secretary of State shall immediately despatch a messenger to procure such return, and the expense thereof shall be deducted from the account of such assessor by the board of supervisors or board of chosen freeholders of the county in which he may reside, if they shall think proper.

(12.) And be it enacted, That in case of the death of any assessor or his inability from any cause, or his neglect or refusal to perform the duties required by this act at the time therein specified, it shall be the duty of the township collector of the township or the receiver of taxes of the town or city in which such assessor may reside, immediately to appoint some suitable and proper person residing in said ward or township to act as an enumerator in the place of such assessor so failing to act, which person, so appointed, shall perform the duties imposed by this act on such assessor."

Assessor to
take census. Sec. 161. And be it enacted, That on the fifteenth day of May of every tenth year after the fifteenth day of May, one thousand eight hundred and eighty-five, the assessors of the several townships in this State shall proceed to enumerate, truly and accurately, the inhabitants residing in their respective townships, by making actual inquiry at every dwelling house, or of the head of every family residing therein, and that in making such enumeration he shall ascertain and state in separate lines or columns, according to the schedules and instructions to be furnished by the Secretary of State, viz:

I. The number of dwelling houses numbered in order of visitation.

II. The number of families numbered in order of visitation.

III. The number of inhabitants arranged, as far as practicable, according to families and dwelling houses, and classified as follows :

Native white males.

Native white females.

Native colored males.

Native colored females.

Foreign males—Irish.

Foreign females—Irish.

Foreign males—German.

Foreign females—German.

Foreign males—all other nationalities.

Foreign females—all other nationalities.

Children of five years of age and under—males.

Children of five years of age and under—females.

All males, five to twenty years of age.

All females, five to twenty years of age.

All males, twenty to sixty years of age.

All females, twenty to sixty years of age.

All males, over sixty years of age.

All females, over sixty years of age.

Sec. 162. And be it enacted, That every person whose abode shall be in any place or in any family on the fifteenth day of May in every such tenth year hereafter, shall be returned by the said assessors, as of such place or family, and not otherwise; and every person casually absent at the time of taking the enumeration as belonging to that place in which he usually resides.

Where to enumerate certain persons.

Sec. 163. And be it enacted, That each assessor shall enter in the blank return received, the particulars of the enumeration so made, according to the instructions of the Secretary of State.

How to make enumeration.

Sec. 164. And be it enacted, That the returns so made out shall be certified by each assessor taking the enumeration to be true and accurate, to the best of his knowledge and belief, and shall state the number of pages of which it consists, which certificate shall be subscribed and sworn or affirmed to by him before any officer authorized to administer oaths and affirmations.

How to make return of enumeration.

When to make
return.

Sec. 165. And be it enacted, That each assessor shall, on or before the first day of July in every such tenth year hereafter, cause the returns, so certified, to be transmitted to the Secretary of State, by express, carefully boxed in such manner as to protect them; and if the assessor shall neglect, for five days after the said first day of July, to make his return as aforesaid, the Secretary of State shall immediately despatch a messenger to procure such return, and the expense thereof shall be deducted from the account of such assessor by the board of chosen freeholders of the county in which he may reside, if they think proper.

Who to take
census in case
of death, inabil-
ity or refusal of
assessor.

Sec. 166. And be it enacted, That in case of the death of any assessor or his inability from any cause, or his neglect or refusal to perform the duties required by the preceding sections of this act relating to the enumeration of the inhabitants of this State, it shall be the duty of the township collector of the township in which such assessor may reside, immediately to appoint some suitable person residing in said township to act as an enumerator in the place of such assessor so failing to act, which person, so appointed, shall perform the duties imposed by this act on such assessor.

DUTIES OF ASSESSOR OF TAXES AS TO TAXATION OF RAILROAD AND CANAL PROPERTY.

“An Act for the taxation of railroad and canal property.

Approved April 10, 1884.

P. L. 1884, p. 142, S. 23.

S. Rev., p 1009, S. 129.

That it shall not be lawful for any railroad or canal company having any contract with the State, whereby any of their property is exempted from the taxation imposed by this act, to acquire and hold, directly or indirectly, any property in this State (except such property as such company may be entitled to acquire and hold pursuant to their said contract with this State, if such company has any charter provisions on this subject which the legislature cannot abrogate or repeal), unless such company shall, by a written instrument, executed under

their common seal, approved by the attorney general and filed with the Secretary of State, first agree that any and all property acquired by such company after the passage of this act shall be subject to taxation under the provisions of this act, or any amendments thereto, or any further act of the legislature, in which case such property shall be so subject."

"A Supplement to an act entitled 'An act for the taxation of railroad and canal property,' approved April tenth, one thousand eight hundred and eighty-four.

Approved February 5, 1885.

P. L., 1885, p. 16.

S. Rev., p. 1011, S. 139.

That it shall be the duty of the assessors in all taxing districts where property of any railroad or canal company, not used for railroad or canal purposes, shall be assessed, if required so to do by the State board of assessors, to certify and to send to the State board of assessors, on or before the second Monday in June, in each year, a statement giving a description of such property and showing the assessed valuation thereof; the local assessors shall also, at the same time, certify and send to the State board of assessors a short description of all the real property in their respective taxing districts, used or owned for railroad or canal purposes, excepting the main stem or road-bed and track, not exceeding one hundred feet in width of each railroad, and the water-way, towing-path and berme-bank, not exceeding one hundred feet in width of each canal; the said assessors shall also certify to the said board the local rate of taxation for county and municipal purposes, as soon as the same shall be determined, and such other information obtained in the course of the performance of the duties of their office as the said board shall require of them."

Sec. 167. And be it enacted, That it shall be the duty of the assessors of the several townships of this State where property of any railroad or canal company, not used for railroad and canal purposes, shall be assessed, if required so to do by the State Board of Assessors, to certify and send to the State Board of Assessors on or before the second Monday in June, in each

Send statement to state board of assessors of assessed value of railroad and canal property.

year, a statement giving a description of such property and showing the assessed valuation thereof; the said township assessors shall also, at the same time, certify and send to the State Board of Assessors a short description of all the real property in their respective districts, used or owned for railroad or canal purposes, excepting the main stem or road bed and track, not exceeding one hundred feet in width of each railroad, and the water-way, towing-path and berme-bank, not exceeding one hundred feet in width of each canal; the said township assessors shall also certify to the said board the local rate of taxation for county and township purposes, as soon as the same shall be determined, and such other information obtained in the course of the performances of the duties of their office as the said board shall require of them.

The Duties and Powers of the Township Collector of Taxes.

Effort has been made to glean from our statutes the prominent duties and powers of a township collector of taxes, which has necessitated an examination of the act entitled "An act incorporating the inhabitants of townships, designating their powers and regulating their meetings, approved April 14, 1846 (Rev. p. 1190), and the numerous supplements to and amendments of the same; the various enactments classified under the title of "Municipal Corporations," and the act entitled "An act concerning taxes," approved April 14, 1846, and the several supplements and amendments to that act.

It is not intended to encroach upon or narrow the provisions of either of the foregoing groups of legislation, but to gather from all the duties and powers of the collector, and to so arrange and consolidate them as to more plainly indicate what they are. With this object in view the following is presented.

1. To give notice of time when taxes are due and payable.
2. To demand payment of taxes.
3. To attend before the commissioners of appeal.
4. To collect taxes.
5. To collect school taxes and hold the same in trust.
6. To collect village taxes in certain cases.

7. To collect taxes on mortgages and make return of delinquents.
8. To collect taxes assessed by a committee.
9. To collect taxes on mortgages made to the chancellor or to the State.
10. To assess persons overlooked by the assessor.
11. To collect taxes from delinquents—how.
12. To add interest to taxes in arrears.
13. To accept sum fixed by township committee in adjustment of past due taxes.
14. To make report of receipts and expenditures, amount of taxes unpaid and names of delinquents.
15. To file with township clerk list of persons assessed whose taxes he has been unable to collect, with his reasons.
16. To execute tax warrants.
17. To make return of tax warrants with schedule in detail.
18. To give public notice of sale of land for unpaid taxes.
19. To apply to judge of the Court of Common Pleas to amend descriptions of lands advertised for sale of taxes.
20. To make amendments, corrections and alterations in the description of lands assessed.
21. Procedure in cases of non-payment of taxes on untenanted lands or of taxes not paid by tenant.
22. To make return of tax warrants issued for sale of lands.
23. To furnish copy of duplicate and tax warrants to township committee when required.
24. To pay certain taxes to county collector.
25. To render township committee a true account and to pay over moneys on demand.
26. To kill or cause to be killed dogs upon which the tax is not paid.
27. To transmit abstract of the amount of ratables to comptroller.

TO GIVE NOTICE OF TIME WHEN TAXES ARE DUE AND PAYABLE.

“An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1142, S. 10.

That the collector of every township shall annually, on the

first day of October, give notice by advertisements set up in at least four of the most public places of the township, of the said tax, and that if it be not paid by a certain day therein mentioned, the name of the defaulter, with the tax, will be returned to a justice of the peace for prosecution; in which advertisements, notice shall also be given of the time and place of meeting of the commissioners of appeal in cases of taxation."

The section above recited is of sufficient importance in its requirements of the collector to entitle it to a place in this act and accordingly it has been retained, as follows :

To give notice
of time when
taxes are pay-
able.

Sec. 168. And be it enacted, That the collector of every township shall annually, on the first day of October, give notice by advertisements st up in at least four of the most public places of the township, of the said tax, and that if it be not paid by a certain day therein mentioned, the name of the defaulter, with the tax, will be returned to a justice of the peace for prosecution; in which advertisements, notice shall also be given of the time and place of the meeting of the commissioners of appeal in cases of taxation.

TO DEMAND PAYMENT OF TAXES.

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1142, S. 11.

That the township collector, within sixty days after receipt of the transcript or duplicate of the said assessment, shall demand payment of the tax or sum assessed on each individual in his township, in person or by notice left at his or her place of residence, and also give notice of the time and place of the meeting of the said commissioners of appeal."

"A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six.

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p. 1159, S. 86.

That the notice first required by the eleventh section of the act to which this is a further supplement, shall be in writing or printed, and shall set forth the number of acres assessed, the value of the real estate and of the personal estate assessed to each one, and of the rate per dollar assessed, and the several sums assessed on each person or corporation for State, county, township, poor, school, road, poll, dog and other taxes, as the same are stated on the duplicate, and the time and place of the meeting of the commissioners of appeal * * * .”

Section 11 above quoted requires the collector to demand payment of taxes assessed on each individual, and makes no mention of a corporation.

Section 86 also above quoted prescribes the form of the notice or demand for the payment of taxes, but omits the manner of service. For simplifying the matter the said two sections have been combined and made applicable to corporations as well as to individuals, and the mode of service of the notice upon each has been prescribed.

Sec. 169. And be it enacted, That the township collectors, within sixty days after the receipt of the transcript or duplicate of the assessment of taxes, shall demand payment of the tax or sum assessed on each individual or corporation in their respective townships, by notice in writing or printed, which shall set forth the number of acres assessed, the value of the real estate and of the personal estate assessed to each one, and of the rate per dollar assessed, and the several sums assessed on each person or corporation for State, county, township, poor, school, road, poll, dog and other taxes, as the same are stated on the duplicate, and the time and place of the meeting of the commissioners of appeal; which notice shall be served on each individual in their respective townships in person or left at his or her place of residence, and on a corporation by delivering the same to any officer or director thereof, or leaving the same at the principal office or place of business of such corporation.

Demand payment of taxes.

TO ATTEND BEFORE THE COMMISSIONERS OF APPEAL.

“Supplement to an act entitled ‘An act concerning taxes.’

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p. 1158, S. 79.

That the collector immediately after having received his duplicate from the assessor, shall submit the same to the committee of the township or common council of the city or borough whereof he is the collector, and it shall be the duty of said committee and common council carefully to examine the same, and if they have reason to believe that any individual or corporation has been assessed at too low a rate, or omitted to have been assessed, as required by law, they shall thereupon authorize and require the collector to notify the said individual or corporation that complaint will be made to the commissioners of appeal in cases of taxation, and the said collector shall, at least ten days before the time of meeting of said commissioners, deliver to said individual or leave at his dwelling house or deliver to the president, cashier, treasurer, clerk or secretary, or if no such officer can be found, to any director of the corporation, or leave at the place of business of such corporation, a notice in writing or printing of the following or like tenor * * * * * ; and it shall be the duty of the collector to attend before said commissions and to present the complaints, and to subpoena all proper and necessary witnesses and pay them their fees, and he shall receive out of the public money, two dollars for every day he shall attend."

Section 79, Revision p. 1158, above quoted contains important duties to be performed by the collector; these duties have been incorporated in the section here following, with such change from the original as to make it pertinent to townships alone.

Sec. 170. And be it enacted, That the collector, immediately after having received his duplicate from the assessor, shall submit the same to the committee of the township whereof he is the collector, and if the said committee direct that notice be given to any individual or corporation, that such individual or corporation has been assessed at too low a rate, or omitted to have been assessed, as required by law, then the said collector shall, at least ten days before the time of meeting of the commissioners of appeal in cases of taxation, deliver to such individual, or leave at his dwelling house, or deliver to the president, cashier, treasurer, clerk or secretary, or if no such officer can be found, to a director of such corporation, or leave

To attend before commissioners of appeal.

at the place of business of such corporation, a notice in writing or printing of the following or like tenor, viz.: "To you, are hereby notified that complaint will be made to the commissioners of appeal in cases of taxation at

Notice to individual or corporation assessed at too low a rate or omitted to be assessed.

next, that you have been assessed at too low a rate (or omitted to be assessed), to the end that, after due examination of the facts, such addition may be made to your taxes as shall be right and proper and according to law;" and it shall be the duty of the collector to attend before said commissioners and to present the complaints, and to subpoena all proper and necessary witnesses and pay them their fees.

TO COLLECT TAXES.

"An act to incorporate the inhabitants of townships, designating their powers and regulating their meetings.

Approved April 14, 1846.

Rev., p. 1194, S. 11.

That the persons qualified to vote at town meetings shall be and they are hereby empowered at their annual meetings or at any other meeting duly held for the purpose, to vote, grant and raise such sum or sums of money for * * * which money so voted and granted, shall be assessed, levied and collected by the same persons in the same manner, and under the like fees, fines and penalties, as the money raised in such township by the board of chosen freeholders of the county shall be assessed, levied, and collected, and at such times and in such proportions as the said meetings respectively shall direct and appoint."

"An act for the preservation of sheep.

Rev. approved April 14, 1846.

Rev., p. 15, S. 6.

That every person who shall keep or harbor a dog or bitch, shall be taxed yearly and every year * * * * which tax shall be assessed and collected * * * * in the same manner and at the same time as other annual taxes raised for the use of the State, county or township shall be hereafter assessed and collected * * * * ."

“Supplement to an act entitled ‘An act for the preservation of sheep.’

Approved March 24, 1852.

P. L., 1852, p. 384.

Rev., p. 18, S. 23.

The said township collector shall be empowered to collect the said tax in the same manner as is directed by the act to which this is a supplement. * * *

In section 11, Revision p. 1194, is found the duty imposed upon the collector to collect all moneys raised for township purposes.

Section 6, Rev., p. 15 and section 23, Rev. p. 18, requires the collector to collect dog tax and defines the method.

The duty of the collector to collect all other taxes seems only to arise by implication, there being no direct command in the tax act.

The duties imposed upon the collector to collect township tax and dog tax have been consolidated, and to this has been added his duty to collect all other taxes required to be assessed and collected in his township, the whole of which appears in the following.

Collect taxes. Sec. 171. And be it enacted, That the collectors of the several townships of this State shall collect all such sum or sums of money as shall be voted, by the legal voters of their respective townships, at their annual township elections, or at any special election therein duly held for the purpose, to be raised for any lawful object or purpose thereof, as are or shall be expressly vested in the inhabitants of the several townships of this State, by this or any other act of the legislature, and in the same manner and under the like fees, fines and penalties as the money raised in such townships by the board of chosen freeholders of the county is, or shall be assessed, levied and collected; the said collectors shall also collect in their respective townships, the tax on dogs in the same manner as State, county and township taxes are collected; and shall also collect all State, county, school or other taxes, required to be assessed and collected in their respective townships, in the manner prescribed by law.

COLLECT SCHOOL TAXES AND HOLD THE SAME IN TRUST.

“An act to establish a system of public instruction.

Rev. Approved March 27, 1874.

Rev., p. 1084, S. 84, 85, 86.

(84.) It shall be the duty of the township collector of each township to receive and hold in trust all school moneys belonging to the township or to any of the districts thereof, whether received from the State appropriation, from township or district tax, or from other sources, and to pay out the same only on the orders of the district clerks of the several districts of his township. * * *

(85.) All school moneys belonging to fractional districts shall be held subject to the order of the trustees, by the collector of that township in which the fraction containing the school house is situate.

(86.) In addition to the tax imposed by the seventy-seventh section of this act, each city and school district may raise by tax such other sums of money as they may need for school purposes, in the following manner, unless otherwise authorized by any special act applicable to such city school district * * * and in case any money shall be ordered by a vote of a majority of said meeting, to be raised by taxation * * * and said money shall be raised, levied and collected at the time and in the manner that other township moneys are assessed, levied and collected; and it shall be the duty of the collector or collectors of the township or townships in which said district is situate, to pay over all moneys by him or them received, which shall have been assessed by virtue of such a vote of a district meeting as aforesaid, on the order of the district clerk of said district. * * *

Sections 84 and 85 of the school law, Rev., p. 1084, above set forth in part, contains the duties of collectors in relation to the receiving and disbursing of the school fund in the various school districts within their townships. The duties are imposed and therefore both sections have been adopted in full and are as follows :

Section 86 of the same act, contains among other things, the duty imposed upon the collector, of collecting all district school

taxes and paying them over. These duties have been arranged in a new section which immediately follows the two sections above referred to.

Collect school
taxes and hold
the same in
trust.

Sec. 172. And be it enacted, That it shall be the duty of the township collector of each township to receive and hold in trust, all school moneys belonging to the township or to any of the districts thereof, whether received from the State appropriation, from township or district tax, or from other sources, and to pay out the same only on the order of the district clerks of the several districts of his township, which order shall specify the object for which it is given, and shall be signed by at least one other trustee beside said clerk, and shall be made payable to the order of, and be endorsed by the person entitled to receive it, and he shall, on the order of the township committee, pay over any balance of school funds remaining in his hands, to his successor in office, and he shall procure a suitable book, in which he shall keep a separate account with each school district in his township, crediting each with the amounts apportioned to it by the county superintendent, and the amount raised by tax in the district, and charging each with the orders paid for the said district, and he shall present his accounts to be examined and settled by the township committee at the close of the year, a copy of which settlement certified by the committee showing the amounts received, the amounts expended by him for school purposes during the year and the balance remaining in his hands, he shall transmit within ten days to the county superintendent, and another copy of the same he shall file with the clerk of the township, and as compensation for such service the township collector shall be entitled to receive three-fourths of one per centum on all school funds received and paid out by him, for such purposes during the year, to be paid by the township committee from the funds of the township.

To hold moneys
of fractional
school districts.

Sec. 173. And be it enacted, That all school moneys belonging to fractional districts shall be held subject to the order of the trustees, by the collector of that township in which the fraction containing the school house is situated.

Collect school
taxes and pay
over same on
order of district
clerk.

Sec. 174. And be it enacted, That it shall be the duty of the collectors of the several townships of this State to collect

all district school taxes assessed in their respective townships as required by this act, at the time and in the manner that other township taxes are collected, and to pay over all moneys so received, on the order of the district clerk of the school district in which such tax shall have been levied.

TO COLLECT VILLAGE TAXES IN CERTAIN CASES.

“An Act to authorize the levying and collection of a tax for certain municipal purposes when authorized by the governing authorities of any village by a vote of the inhabitants at a meeting.

Approved April 15, 1890.

P. L., 1890, p. 266, S. 3.

That the collector of the township shall collect said moneys assessed, as prescribed in this act, the same as he collects the township taxes, and he shall pay over the same, as collected, to the trustees or other governing authorities of such village, to be used for the purposes set forth in the requisition of the trustees upon the assessor; provided, however, that no requisition shall be made by the trustees until a majority of the inhabitants present at any village meeting, to be called for that purpose, shall by a vote as aforesaid have approved of the appropriation of said sum of money for all or some of said purposes.”

The above act contemplates the collection of taxes levied and assessed in a village within a township, by the township collector; the following section has, therefore, been arranged to meet the requirements of said act, containing the collector's duties.

Sec. 175. And be it enacted, That whenever the trustees or governing body of any village within a township, shall, by requisition, order and direct the assessor of such township to assess upon the ratable lands, chattels, assets and certainties of such village, in addition to the other taxes which he may be authorized and directed by law to assess, such sum of money as the trustees or other governing authority of said village have made requisition upon him to assess agreeably to law, then it

Collect village taxes in certain cases.

shall be the duty of the collector of such township to collect such sum so as aforesaid assessed, the same as he collects the township taxes, and he shall pay over the same, as collected, to the trustees or other governing authorities of such village.

TO COLLECT TAXES ON MORTGAGES AND MAKE RETURN OF DELIN-
QUENTS.

“A further supplement to an act entitled ‘An act concerning taxes.’”

Approved April 17, 1876.

P. L., 1876, p. 160.

Rev., p. 1163, S. 110, 111.

(110.) That hereafter such mortgages or debts secured thereby as shall be subject to taxation, shall be assessed * * * and the tax thereon shall be collected by the collector of taxes in and for the township or city wherein the lands in the mortgage described are situate.

(111.) That in case the taxes upon such mortgage or debts secured thereby, as shall hereafter be assessed, shall remain unpaid for the space of sixty days after the time appointed for the payment of taxes, it shall be the duty of every city or township collector to make out a list of the names of the delinquents, classifying them according to their residences in counties, with the sums due from them respectively for taxes upon mortgages held by them, for which deduction has been allowed thereto annexed, and shall deliver the same to some justice of the peace of the county wherein the said delinquents reside respectively.

Sections 110 and 111, Rev. p. 1163, above recited, relate to the collection of taxes on mortgages, and requires the collector to return the delinquents, classifying them according to residences in counties. The warrant must be issued by a justice of the county in which the delinquent resides and executed by a constable thereof—the manner of execution will appear under constable's duties.

The collector's duties are defined in the section here following :

Sec. 176. And be it enacted, That the taxes on all mortgages or debts secured thereby, which shall be subject to tax-
 ation, shall be collected by the collector in and for the town-
 ship wherein the lands in the mortgage described are situate; Collect taxes on mortgages and make return of delinquents.
 that in case the taxes upon such mortgages or debts secured thereby, as shall hereafter be assessed, shall remain unpaid for the space of sixty days after the time appointed for the payment of taxes, it shall be the duty of every township collector to make out a list of the names of the delinquents, classifying them according to their residences in counties, with the sums due from them respectively, for taxes upon mortgages held by them, for which deduction has been allowed, thereto annexed, and shall deliver the same to some justice of the peace of the county wherein the said delinquents reside respectively.

TO COLLECT TAXES ASSESSED BY A COMMITTEE.

“A supplement to an act entitled ‘A further supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, one thousand eight hundred and forty-six, which further supplement was approved March tenth, one thousand eight hundred and eighty-four.

Passed March 25, 1885.

P. L., 1885, p. 139.

S. Rev., p. 985, S. 28.

That all taxes levied and assessed in pursuance of the act of March tenth, eighteen hundred and eighty-four, to which this is a supplement, shall be collected, enforced and received by the appropriate officer or officers of the city, ward or township wherein in said vacancy existed, in the same and manner according to the laws in force for the collection of other taxes therein.”

“A further supplement to an act entitled, ‘An act concerning taxes,’ approved April 14, 1846, which further supplement was approved March 10, 1884,” provides that if a vacancy exists in the office of assessor at the time fixed by law for the meeting of the assessors of the county, the majority of the said

assessors shall appoint a committee of three of their board to perform all duties required by law of an assessor as to the levying and assessing of any State, school and county taxes, and the act of March 25, 1885 above recited, requires the collector to collect all taxes levied and assessed in pursuance of said act of March 10, 1884; accordingly a section has been framed to meet the contingency in said act contained, as follows:

Collect taxes
assessed by a
committee.

Sec. 177. And be it enacted, That whenever any taxes shall be levied and assessed in any township by a committee appointed by the county board of assessors, in case of a vacancy in the office of assessor of such township occurring at the time of the meeting of the county board of assessors, the said taxes shall be collected by the township collector of such township, in the same manner and according to the rules and regulations laid down and prescribed by this act for the collection of township taxes.

TO COLLECT TAXES ON MORTGAGES MADE TO CHANCELLOR OR TO
THE STATE.

“A supplement to an act entitled ‘An act concerning taxes,’ approved April fourteenth, one thousand eight hundred and forty-six.

Approved March 17, 1882.

P. L., 1882, p. 120.

S. Rev. p. 983, S. 14, 16, 19.

(14.) That such mortgage, or the debt secured thereby, shall be assessed for taxation by the assessor making the deduction on account thereof, and the tax thereon shall be collected by the collector of taxes in and for the city or township wherein the lands in the mortgage described are situated.

(16.) That where the person or persons assessed as aforesaid is or are resident or residents of the State of New Jersey, and such taxes remain unpaid for the space of sixty days after the expiration of the time appointed for the payment of taxes, then it shall be the duty of the collector to proceed to collect such delinquent taxes in the manner provided for by an act entitled A further supplement to an act entitled An act con-

concerning taxes,' (Revision), approved April fourteenth, eighteen hundred and forty-six,' approved April seventeenth, eighteen hundred and seventy-six.

(19.) That upon petition of the collector for the time being of any township or city to which any of the said taxes assessed as aforesaid, now are or hereafter may be due and unpaid, it shall be lawful for the Chancellor to make such order and take such measures for the payment of the same out of the income or interest of the mortgage or debt secured thereby, on which the said tax is assessed, as to him shall seem proper, and to enforce such order as in other cases."

The act of March 17, 1882, above quoted, refers to the assessing of mortgages made to the Chancellor in his official capacity, or to the State of New Jersey for the investment of money in the Court of Chancery, and section 14, 16 and 19 specify the duties of the collector. Section 14 and 16 have been consolidated so far as they relate to the collector, and section 19 has been retained; the new sections follow in proper order.

Sec. 178. And be it enacted, That the taxes assessed upon any mortgage made to the Chancellor in his official capacity, or to the State of New Jersey, for the investment of money in the Court of Chancery, against the person or persons having the beneficial interest in such mortgage or mortgages shall be collected by the collector of taxes in and for the township wherein the lands in the mortgage described are situate; that where the person or persons assessed as aforesaid is or are resident or residents of the State of New Jersey, and such taxes remain unpaid for the space of sixty days after the expiration of the time appointed for the payment of taxes, then it shall be the duty of the collector to proceed to collect such delinquent taxes in the same manner as the taxes on all other mortgages are directed to be collected by this act.

Taxes on mortgages made to Chancellor or the State.

Sec. 179. And be it enacted, That upon petition of the collector for the time being of any township to which any of the taxes, assessed as last aforesaid, now are or hereafter may be due and unpaid, it shall be lawful for the Chancellor to make such order and take such measures for the payment of

Ibid. S. 178.

the same out of the income or interest of the mortgage or debt secured thereby, on which the said tax is assessed, as to him shall seem proper, and to enforce such order as in other cases.

TO ASSESS PERSONS OVERLOOKED BY THE ASSESSOR.

“Supplement to an act entitled ‘An Act concerning taxes.’

Approved March 9, 1848.

P. L., 1848, p. 230.

Rev., p. 1148, S. 55.

That it shall be lawful for the collector, at any time before the meeting of the commissioners of appeal in cases of taxation, to enter the name of any person with a proper assessment which may have been omitted or overlooked by the assessor, giving said person immediate notice of such entry, and of the time and place of the next meeting of the said commissioners of appeal.”

Sections 55, Rev., p. 1148, appears to be necessary and proper, and accordingly has been retained in the same form.

Sec. 180. And be it enacted, That it shall be lawful for the collector, at any time before the meeting of the commissioners of appeal in cases of taxation, to enter the name of any person with a proper assessment, which may have been omitted or overlooked by the assessor, giving said person immediate notice of such entry, and of the time and place of the next meeting of the said commissioners of appeal.

To assess persons overlooked by assessor.

TO COLLECT TAXES FROM DELINQUENTS, HOW ?

“An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1142, S. 12, 13, 18.

(12.) That in case of non-payment of taxes at the time appointed, the township collector shall make out a list of the names of the delinquents, with the sums due from them respectively thereto annexed, and deliver the same to some justice of the peace of the county, on the twentieth day of December

in every year, except when the said day shall happen on a Sunday, and then on the next day following.

(13.) That it shall be the duty of the justice of the peace on receiving a list of the names of such delinquents, to administer an oath to the said collector that the moneys in the said list mentioned had been duly demanded, on due notice thereof given or left at the usual place of residence of each delinquent who can be found or who may then reside in the said township, and thereupon to give to the said collector a receipt for such list, certifying therein the names of the delinquents, and the sums at which they were respectively assessed; and further that the said township collector * * *

(18.) That it shall be the duty of the justice of the peace within five days after the receipt of the list of the names of the delinquents, to make out and deliver to the constable or constables, a warrant or warrants requiring him or them to levy the tax so in arrear, with costs, by distress and sale of the goods and chattels of the delinquent, giving at least four days' notice of the time and place of such sale, by advertisement set up in three of the most public places in the township * * * ;”

Sections 12, 13 and 18, of the tax act above recited relate to the collection of taxes from delinquent taxpayers.

Section 12, requires of the collector a return of all delinquents to a justice of the peace, and sections 13 and 18, give the proceedings of the justice.

The duties of collector and justice are so commingled that it is difficult to define the collector's duty without, to a certain extent including the justice's, consequently the whole procedure of collecting tax by warrant is given below in two sections following.

The warrant is directed to be issued to the collector, or constable upon his request, because subsequent enactment so requires.

Section 181. And be it enacted, That in case of the non-payment of taxes at the time appointed, the township collector shall make out a list of the names of the delinquents, with the sums due from them respectively thereto annexed, and deliver the same to some justice of the peace of the county, on the

How to collect
taxes from de-
linquents.

twentieth day of December in every year, except when the said day shall happen on Sunday, and then on the next day following ; that the justice of the peace, on receiving the list of delinquents as aforesaid, shall administer an oath to the said collector that the moneys, in the said list mentioned, have been duly demanded, on due notice thereof given or left at the usual place of residence of each delinquent who can be found, or who may then reside in the said township, and thereupon to give to the said collector a receipt for such list, certifying therein the names of the delinquents and the sums at which they were respectively assessed.

Ibid. S. 181.

Sec. 182. And be it enacted, That it shall be the duty of the justice of the peace within five days after the receipt of the list of the names of the delinquents, to make out and deliver to the township collector, or to any constable of the said township when so requested by the said collector, a warrant or warrants, requiring said collector or such constable as aforesaid, to levy the tax so in arrear, with costs, by distress and sale of the goods and chattels of the delinquent, giving at least four days notice of the time and place of such sale, by advertisements set up in three of the most public places in the township ; and it shall be the duty of the said collector to collect the tax for which such warrant is issued, within forty-five days after the date thereof, or if such warrant be issued to a constable as herein provided, then such constable shall pay the tax aforesaid to the township collector within the period aforesaid ; and the said warrant shall further direct that, if goods and chattels of the delinquent cannot be found, or not sufficient to make the moneys required, the collector or constable aforesaid shall take his or her body, if it be found in the county, and deliver the same to the sheriff of such county or his jailor, to be kept in close and safe custody until payment be made of the said tax, with costs, provided, however, that no warrant shall issue against the body of any person for or on account of any default or delinquency in the payment of taxes on real estate.

TO ADD INTEREST TO TAXES IN ARREARS.

“A further supplement to an act entitled ‘An act concerning taxes.

Approved April 11, 1866.

P. L., 1866, p. 1078

Rev., p. 1159, S. 85.

That if any person or corporation shall refuse or neglect to pay the tax due from such person or corporation by the time appointed by law for the payment of the same, such delinquent shall pay interest on said tax at the rate of twelve per centum per annum upon the amount of each tax from the time of such delinquency, until such tax be paid, which interest shall be added to the amount of each tax by the officer whose duty it shall be to collect such tax, and shall be collected by such officer, and accounted for and paid over by him in the same manner that the taxes of delinquents are by law required to be collected and paid over.”

The law above quoted imposes upon delinquent tax payers, the payment of twelve per cent interest, and the collector is required to add said interest and collect it with the tax. This, therefore, becomes a duty of every township collector and consequently the provisions of said act in the original form have been retained, as follows :

Sec. 183. And be it enacted, That if any person or corporation shall refuse or neglect to pay the tax due from such person or corporation by the time appointed by law for the payment of the same, such delinquent shall pay interest on said tax at the rate of twelve per centum per annum upon the amount of each tax from the time of such delinquency, until such tax be paid, which interest shall be added to the amount of each tax by the officer whose duty it shall be to collect such tax, and shall be collected by such officer, and accounted for and paid over by him in the same manner that the taxes of delinquents are by law required to be collected and paid over.

Add interest to
taxes in arrears

TO ACCEPT SUMS FIXED BY TOWNSHIP COMMITTEE IN ADJUSTMENT
OF PAST-DUE TAXES.

“An act relative to past-due taxes and assessments in townships.

Approved April 4, 1889.

P. L., 1889, p. 175, S. 2.

That it shall be the duty of the township collector, upon receiving a certified statement of the amount which the township committee shall have agreed to accept in full satisfaction of such unpaid taxes and assessments, or either, to accept such sum so agreed to be accepted, in full satisfaction of such taxes and assessments, and to give a receipt for the amount paid in satisfaction thereof, to the person paying the same; which receipt, accompanied by said statement, shall be sufficient evidence of the payment and satisfaction of such taxes and assessments, and upon presentation thereof, with the tax bill annexed, to the clerk of the county, he shall satisfy the tax or assessment record in his office relating to unpaid taxes and assessments, or either or both of them, as far as relates to the payment of the said tax or assessment."

"An act relative to past-due taxes and assessments in towns and townships.

Approved March 4, 1890.
P. L., 1890, p. 31, S. 2.

That it shall be the duty of the township or town collector, upon receiving a certified statement of the amount which the township committee or town council shall have agreed to accept in full satisfaction of such unpaid taxes and assessments, or either, to accept such sum so agreed to be accepted, in full satisfaction of such taxes and assessments, and to give a receipt for the amount paid in satisfaction thereof to the person paying the same; which receipt, accompanied by said statement, shall be sufficient evidence of the payment and satisfaction of such taxes and assessments, and upon presentation thereof, with the tax bill annexed, to the clerk of the county, he shall satisfy the tax or assessment record in the office relating to unpaid taxes and assessments, or either or both of them, as far as relates to the payment of the said tax or assessment."

"An act respecting arrears of taxes and assessments in towns, townships and boroughs.

Approved March 24, 1890.
P. L., 1890, p. 111, S. 2.

That it shall be the duty of the collector of taxes or other officer or officers charged with the collection of arrears of taxes or assessments, upon receiving a certified statement of the amount which the council or township committee shall have agreed to accept in full satisfaction of such taxes or assessments, or either of them, to receive and accept the amount therein mentioned in full satisfaction of such taxes and assessments, and to give a receipt for the amount paid in satisfaction thereof to the person paying the same, which receipt, accompanied by such statement, shall be sufficient evidence of the payment of such taxes and assessments, and upon presentation of the same to the clerk of the county he shall satisfy the tax or assessment record in his office (if any there be) relating to unpaid taxes and assessments, or either or both of them, as far as relates to the payment of the said tax or assessment."

These three acts last above quoted are identical in effect, the first applies alone to townships, the second to towns and townships, and the third to towns, boroughs and townships.

The duty of the township collector is set out fully in the act of 1889 and is retained in the section following:

Sec. 184. And be it enacted, That it shall be the duty of the township collector of any township of this State, upon receiving a certified statement of the amount which the township committee shall have agreed to accept in full satisfaction of unpaid taxes and assessments or either, to accept such sum Accept sum fixed by township committee in adjustment of past due taxes, so agreed to be accepted, in full satisfaction of such taxes and assessments, and to give a receipt for the amount paid in satisfaction thereof to the person paying the same; which receipt, accompanied by said statement, shall be sufficient evidence of the payment and satisfaction of such taxes and assessments, and upon presentation thereof, with the tax bill annexed, to the clerk of the county, he shall satisfy the tax or assessment record in his office, relating to unpaid taxes and assessments, or either, or both of them, as far as relates to the payment of the said tax or assessment.

TO MAKE REPORT OF RECEIPTS AND EXPENDITURES, AMOUNT OF TAXES UNPAID AND NAMES OF DELINQUENTS.

"A further supplement to an act entitled 'An act concern-

ing townships and township officers,' approved April twenty-first, one thousand eight hundred and seventy-six.

Approved March 23, 1883.

P. L., 1883, p. 213.

S. Rev., p. 1036, S. 35.

That the collector of each of the townships in this State shall, on the second Tuesday in February in each year, file with the clerk of his township a full, true and complete account of his receipts and expenditures for account of his township during the preceding year, the amount of taxes remaining unpaid, the names of the delinquents, and the amount due from each; that the said account shall be in writing, verified by the oath of the collector that the same is, in all respects, just and true * *

The act above quoted, so far as it relates to the duty of the collector, has been retained in the section following:

Make report.

Sec. 185. And be it enacted, That the collector of each of the townships in this State shall, on the second Tuesday in February in each year, file with the clerk of his township a full, true and complete account of his receipts and expenditures, for account of his townships, during the preceding year, the amount of taxes remaining unpaid, the names of the delinquents, and the amount due from each; that the said account shall be in writing, verified by the oath of the collector that the same is in all respects just and true.

TO FILE WITH TOWNSHIP CLERK LIST OF PERSONS ASSESSED WHOSE TAXES HE HAS BEEN UNABLE TO COLLECT, WITH HIS REASONS.

"A supplement to an act entitled 'A further supplement to an act entitled An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six,' which further supplement was approved March tenth, one thousand eight hundred and eighty-four.

Passed March 25, 1881.

P. L., 1881, p. 255.

S. Rev., p. 985, S. 30.

That on or before the first day of April, annually, the col-

lector, or other officers having the collection of taxes for any township in this State, shall make out and file with the clerk of such township a statement in writing, setting forth in detail the name of each person assessed whose tax or taxes he has been unable to collect from the person charged with such tax or taxes, by reason of removal, insolvency, or erroneous assessment, the value and kind of property, the amount of tax and the cause of inability to collect said tax in each case, in proper columns provided in a list for that purpose, which said statement shall be verified by the oath or affirmation of such collector or other collecting officer."

The above act contains an important duty to be performed by the collector, and is reproduced without change as follows:

Sec. 186 And be it enacted, That on or before the first day of April, annually, the collector, or other officers having the collection of taxes for any township in this State shall make out and file with the clerk of such township a statement in writing, setting forth in detail the name of each person assessed, whose tax or taxes he has been unable to collect from the person charged with such tax or taxes, by reason of removal, insolvency, or erroneous assessment, the value and kind of property, the amount of tax and the cause of inability to collect said tax in each, in proper columns provided in a list for that purpose, which said statement shall be verified by the oath or affirmation of such collector or other collecting officer.

File with township clerk statement of delinquents, &c.

TO EXECUTE TAX WARRANTS.

"A further supplement to an act entitled 'An act concerning taxes.'

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p. 1159, S. 87.

That the warrants hereafter issued for the collection of delinquent taxes in the townships, boroughs, towns, cities, districts or wards of this State, by virtue of the act to which this is a further supplement, shall be directed and delivered to the collector of the township, borough, town, city, district or ward,

and the said collector shall, in the execution of said warrant, have the same powers and perform the same duties, be subject to the same forfeitures and receive the same compensation as is prescribed to the constables by the provisions of the aforementioned act; provided that this section shall not apply to any city, borough, township, town, or district having special provisions inconsistent herewith."

"A supplement to an act entitled 'A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, one thousand eight hundred and forty-six,' which further supplement was approved April eleventh, one thousand eight hundred and sixty-six.

Approved March 27, 1878.

P. L., 1878, p. 195.

S. Rev., p. 986, S. 33.

That the twenty-ninth section of an act entitled 'A further supplement to an act entitled 'An act concerning taxes,' approved April fourteenth, eighteen hundred and forty-six, approved April 11, eighteen hundred and sixty-six, which reads as follows: (vide Rev. p. 1159, Sec. 87), shall read as follows:

That the warrants hereafter issued for the collection of delinquent taxes in the townships, boroughs, towns, cities, districts or wards of this State, by virtue of the act to which this is a further supplement, shall be directed and delivered to the collector of the township, borough, town, city, district or ward; and the said collector shall, in the execution of said warrant, have the same powers and perform the same duties, be subject to the same forfeitures and receive the same compensation as is prescribed to the constables by the provisions of the aforementioned act; provided, that this section shall not apply to any city, borough, township, town or district having special provisions inconsistent herewith; and provided further, that the said delinquent tax warrant may be delivered to any constable of said township, borough, town, city, district or ward by request of said collector * * * * * ;"

Section 87, Rev. p. 1159, above recited, provides that war-

rants for the collection of delinquent taxes in townships, boroughs, &c., shall be directed and delivered to the collector, with a proviso that the same shall not apply to any city, township, &c., having special provisions inconsistent therewith, and section 33, Sup., Rev. p. 986, also above recited, amending said section 87, likewise directs the said warrants to be issued to the collector with the same proviso as above, and with an additional proviso, that the warrant may be delivered to a constable of the township, borough, town, &c., by request of the collector.

We have consolidated these two sections into one new section, incorporating therein both of said provisos and making it apply only to townships.

Sec. 187. And be it enacted, That the warrants hereafter issued for the collection of delinquent taxes in the townships of this State, by virtue of this act, shall be directed and delivered to the collector of the township, and the said collector shall, in the execution of such warrant have the same powers and perform the same duties, be subject to the same forfeitures and receive the same compensation as is prescribed to the constables by the provisions of the act entitled “An act concerning taxes,” approved April fourteenth, one thousand eight hundred and forty-six, provided this section shall not apply to any city, borough, township, town or district having special provisions inconsistent herewith; and provided further that the said delinquent tax warrant may be delivered to any constable of said township, borough, town, city, district or ward by request of said collector.

Execute tax
warrants.

TO MAKE RETURN OF TAX WARRANTS WITH SCHEDULE IN DETAIL.

“An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1143, S. 21.

That it shall be the duty of the constable to return the said warrant to the justice of the peace who issued the same, with a schedule thereunto annexed, containing a particular account of the money by him levied of the goods and chattels of or received from each delinquent, and in what manner in other

respects he had executed the said warrant; and the said justice * * *

Section 21, of the Tax act, Rev., p. 1143, requires the constable to return the tax warrant, but inasmuch as the warrant must now be issued to the collector or to a constable upon request of the collector, therefore a new section has been prepared to meet this requirement, as follows :

Make return of
tax warrant
with schedule.

Sec. 188. And be it enacted, That it shall be the duty of the collector, or of the constable to whom any tax warrant shall be directed and delivered, to return the said warrant to the justice of the peace who issued the same, with a schedule thereunto annexed, containing a particular account of the money by him levied of the goods and chattels of or received from each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, if said warrant shall have been delivered to a constable as aforesaid, and shall return the original warrant, if not fully executed, to the collector or constable, as the case may be, who is hereby required to proceed on and execute the same.

TO GIVE NOTICE OF SALE OF LANDS FOR UNPAID TAXES.

“A further act concerning taxes, making the same a first lien on real estate, and to authorize sales for the payment of the same.

Approved March 14, 1879.

P. L., 1879, p. 340.

S. Rev., p. 990, S. 53, 54, 61.

(53.) That it shall and may be the duty of the said collector, before he sells by virtue of such warrant, to give public notice of the time and place of such sale of any lands, tenements, hereditaments or real estate under this act, by advertisement, signed by such collector, in a newspaper printed and published in said township, or in the county wherein such lands, tenements, hereditaments or real estate are situate, once in each week, for at least four weeks successively next preceding the

time appointed for such sale, and shall cause copies of such notice to be set up in five of the most public places in said township for the same period, one of which must be at or near the lands, tenements, hereditaments or real estate to be sold, and shall forthwith mail a copy of such notice to the owner or owners, directed to him, her or them, at his, her or their last known post office address, with full postage prepaid thereon ; provided, such sale may be adjourned on application of the owner or other person interested therein, or because of no bidders, from time to time, not exceeding sixty days, in which case a short notice of adjournment shall be published in the said newspaper.

(54.) That it shall and may be lawful for the said collector, at the time and place specified in the above notice, or at the time and place to which he shall adjourn as aforesaid, to sell and strike off such lands, tenements, hereditaments or real estate set forth in such warrant, or any part thereof, to such person or persons as will agree to take the same for the shortest term, and pay such taxes as may be assessed as aforesaid on account thereof, and the interest thereon, and all costs, fees, charges and expenses touching the same, such payment to be made in all cases before the conclusion of such sale, and if not so made the collector shall re-sell the property ; and that within ten days thereafter the said collector shall deliver to the purchaser a certificate of such sale, under his hand and seal, and duly acknowledged according to law ; such certificate shall contain a description of the property, the term for which sold, the amount of tax interest, costs, fees, charges and expenses in detail, the year for which assessed, the time when the right to redeem shall expire and the date of the warrant under which the sale was made.

(61.) That it shall be the duty of the township collector of each township, on or before the first day of February in each year hereafter to make return in writing to the clerk of the county in which his township is situate, of all unpaid taxes assessed the preceding year on real estate situate in his township, setting forth against whom assessed, the date, description of the property, the amount of tax thereon, to which he shall affix an oath or affirmation in writing to the effect that the same

is just, true, full and complete in every particular, as shown by his tax duplicate, * * * .”

Sections 53 and 54, Sup. Rev., p. 990, above set forth give in detail the collector's procedure in making sale of lands for the payment of taxes, and section 61 requires the collector, on or before the first day of February in each year, to make return to the county clerk of all unpaid taxes assessed the preceding year on real estate in his township. These three sections have been adopted without any material change, and hereinafter follow in said order.

Notice of sale
of lands for un-
paid taxes.

Sec. 189. And be it enacted, That it shall be the duty of the collector, before he sells any lands, tenements, hereditaments or real estate by virtue of the warrant authorized by this act to be issued by the township committee, to give public notice of the time and place of such sale, by advertisements, signed by such collector, in a newspaper printed and published in the township or in the county wherein such lands, tenements, hereditaments or real estate are situate, once in each week for at least four weeks successively next preceding the time appointed for such sale, and shall cause copies of such notice to be set up in five of the most public places in said township for the same period, one of which must be at or near the lands, tenements, hereditaments or real estate to be sold, and shall forthwith mail a copy of such notice to the owner or owners, directed to him, her or them, at his, her or their last known post office address, with full postage prepaid thereon; provided such sales may be adjourned on application of the owner or other person interested therein, or because of no bidders, from time to time, not exceeding sixty days, in which case a short notice of such adjournment shall be published in the said newspaper.

Ibid. S. 189.

Sec. 190. And be it enacted, That it shall and may be lawful for the said collector, at the time and place specified in the above notice, or at the time and place to which he shall adjourn as aforesaid, to sell and strike off such lands, tenements, hereditaments or real estate set forth in such warrant, or any part thereof, to such persons or persons as will agree to take the same for the shortest term, and pay such taxes as may be

assessed as aforesaid on account thereof, and the interest thereon, and all costs, fees, charges and expenses touching the same, such payment to be made in all cases before the conclusion of such sale, and if not so made the collector shall re-sell the property; and that within ten days thereafter the said collector shall deliver to the purchaser a certificate of such sale, under his hand and seal and duly acknowledged according to law; such certificate shall contain a description of the property, the term for which sold, the amount of tax, interest, costs, fees, charges and expenses in detail, the year for which assessed, the time when the right to redeem shall expire and the date of the warrant under which the sale was made.

Sec. 191. And be it enacted, That it shall be the duty of the township collector of each township, on or before the first day of February in each year to make return in writing to the clerk of the county in which his township is situate, of all unpaid taxes assessed the preceding year on real estate situate in his township, setting forth against whom assessed, the date, description of the property, the amount of tax thereon, to which he shall affix an oath or affirmation in writing to the effect that the same is just, true, full and complete in every particular, as shown by his tax duplicate.

Make returns
of delinquents
to county clerk

TO APPLY TO JUDGE OF THE COURT OF COMMON PLEAS TO AMEND
DESCRIPTION OF LANDS ADVERTISED FOR SALE FOR TAXES.

“A further supplement to ‘An act to make taxes a lien on real estate, and to authorize sales for the payment of the same,’ approved March seventeenth, one thousand eight hundred and fifty-four.

Approved March 27, 1889.

P. L., 1899, p. 114, S. 1.

That when the description of any real estate heretofore assessed or hereafter to be assessed in any town, township or borough in this State is insufficient to make a legal sale of such real estate for the taxes so assessed, the collector or other officer having the collection thereof, may make application to one of the judges of the court of common pleas of the county

where such lands are situate, at any time before the sale thereof, to have the same amended by such short description as will sufficiently describe the same; and the said judge, upon proof of the facts alleged, is hereby empowered to so amend the description of such real estate as will enable such officer to properly advertise the same and make title thereto; provided, that the owner or owners of said property shall have had at least ten day's notice of said application."

The section above quoted has been retained in its original form and made part of this act, as follows:

Sec. 192. And be it enacted, That when the description of any real estate, heretofore assessed or hereafter to be assessed in any township of this State, is insufficient to make a legal sale of such real estate for the taxes so assessed, the collector or other officer having the collection thereof, may make application to one of the judges of the Court of Common Pleas of the county where such lands are situate, at any time before the sale thereof to have the same amended by such short description as will sufficiently describe the same; and the said judge, upon proof of the facts alleged, is hereby empowered to so amend the description of such real estate as will enable such officer to properly advertise the same and make title thereto; provided that the owner or owners of said property shall have had at least ten day's notice of said application.

Amendment of
description of
land advertised
for sale for
taxes.

TO MAKE AMENDMENTS, CORRECTIONS AND ALTERATIONS IN THE
DESCRIPTORS OF LANDS ASSESSED.

"An act concerning taxes.

Approved March 19, 1891.

P. L., 1891, p. 189, S. 9.

That it shall be lawful for every collector of taxes to make such amendments, corrections and alterations in the description of any land and real estate assessed as shall be useful to better ascertain the location and extent thereof and to identify the same; and the taxes assessed upon such land and real estate shall be, and remain a lien upon the same according to the said corrected description of the same, provided that all such cor-

rection be made before the public notice is given of the sale of such land or real estate."

The section above quoted has been retained in its original form and made part of this act, as follows:

Sec. 193. And be it enacted, That it shall be lawful for every collector of taxes to make such amendments, corrections and alterations in the description of any land or real estate assessed as shall be useful to better ascertain the location and extent thereof and to identify the same; and the taxes assessed upon such land and real estate shall be and remain a lien upon the same according to the said corrected description of the same, provided that all such corrections be made before the public notice is given of the sale of such land or real estate.

Collector may make amendments of description.

PROCEDURE IN CASES OF NON-PAYMENT OF TAXES ON UNTENANTED
LANDS, OR TAXES NOT PAID BY TENANT.

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1145-6, S. 34, 35, 36.

(34.) That if the tax which shall be laid on any improved or untenanted land, be not paid agreeably to law, or if tenanted by any person or persons (not the lawful proprietor) who are unable to pay his or her tax as aforesaid, it shall be the duty of the township collector to make return thereof to a justice of the peace of the county, who is hereby authorized and required to issue a warrant to any constable of the said county, commanding him to levy such tax by distress and sale of so much of the timber, wood, herbage, or other vendible property of the owner, and on the premises, as will be sufficient to pay the same with costs, in the manner prescribed by the eighteenth section of this act.

(35.) That any constable who shall or may hereafter have occasion to collect any tax, by distress and sale of any timber, wood, herbage, or other vendible property, according to the thirty-fourth section of this act, shall, and is hereby required to annex to the names of the several delinquents in the advertise-

ments, the amount of tax and costs due from each of them respectively.

(36.) That before any constable shall collect any tax by distress and sale of any timber, wood, herbage or other vendible property, according to the thirty-fourth section of this act, it shall be his duty to put up notices of such sale in five of the most public places in the township where the premises are, at least thirty days previous to such distress and sale, and shall advertise the same in a newspaper printed in the county or circulating therein, at least four weeks successively, prior to such sale, and shall therein set forth the names of all the persons to whom such tax is assessed, and the day and hour of the sale, which shall be held between the hours of twelve and five o'clock of said day * * *

Section 34, Rev. p. 1145 above quoted, requires a return of unpaid taxes, laid on unimproved land, to be made by the collector to a justice of the peace, who is required to issue a warrant to a constable in accordance with the eighteenth section of the "Tax act."

This last mentioned section requires said warrant to be issued within five days after such return is made, and section eighty-seven of the "tax act," Rev. p. 1159 requires all tax warrants to be directed and delivered to the constable, and section thirty-three, Sup., Rev. p. 986 contains the same requirements, with the proviso that the tax warrant may be delivered to any constable of the township by request of the collector. In accordance with the above, a new section, hereinafter first following, has been framed.

Section 35 and 36 above set out, contains the duty of the constable and relates to the manner of advertising and making the sale for the collection of taxes laid on unimproved or untenanted lands; these duties are, by the subsequent acts above referred to, now imposed upon the collector. Therefore we have arranged a new section, in accordance with the requirements, and for the sake of simplicity have combined the duties prescribed in said sections 35 and 36 and made a new section which follows in order.

Sec. 194. And be it enacted, That it shall be the duty of the township collector in case the tax, which shall be laid on any unimproved or untenanted land, be not paid agreeably to law, or if tenanted by any person or persons, (not the lawful proprietor) who are unable to pay his or her proprietor's tax as aforesaid, to make return of the said tax to a justice of the peace of the county, who is hereby authorized and required to issue a warrant within five days thereafter, to the township collector, or to any constable of the said township when so requested by the said collector, commanding said collector or such constable as aforesaid, to levy such tax by distress and sale of so much of the timber, wood, herbage or other vendible property of the owner, and on the premises, as will be sufficient to pay the same with costs.

Procedure in cases of non-payment of taxes on untenanted lands or taxes not paid by tenant.

Sec. 195. And be it enacted, That it shall be the duty of the said collector, or constable as aforesaid, who shall, or may hereafter have occasion to collect any tax, by distress and sale of any timber, wood, herbage, or other vendible property according to section 194 of this act, to put up notices of such sale in five of the most public places in the township where the premises are, at least thirty days previous to such distress and sale, and shall advertise the same in a newspaper printed in the county or circulating therein, at least four weeks successively, prior to such sale, and shall therein set forth the names of all the persons to whom such tax is assessed and the amount of tax and cost due from each of them respectively, and the day and hour of sale, which sale shall be held between the hours of twelve and five o'clock of said day.

Ibid. S 194.

MAKE RETURN OF TAX WARRANTS ISSUED FOR SALE OF LANDS.

“A supplement to an act entitled ‘A further act concerning taxes, making the same a first lien on real estate, and to authorize sales for the payment of the same,’ approved March fourteenth, one thousand eight hundred and seventy-nine.

Approved March 12, 1880.

P. L., 1880, p. 283.

S. Rev., p. 993, S. 67, 75, 76.

(67.) That section six of the act to which this is a supple-

ment be and the same is hereby amended so as to read as follows :

That the said collector shall return said warrant to said committee within the time required therein, together with all of his proceedings thereunder in writing, and he shall annex thereto copies of the notices required by this act to be by him given, published, mailed and posted, with proof of such publication, posting and mailing and an oath or affirmation by said collector that the said return is true, full and complete in all respects.

(75.) That the collector shall have power to adjourn any sale for more than sixty days, upon the written request of the township committee; provided, there be no purchasers.

(76.) That in case the collector's term of office shall expire before he shall have completed his proceedings under any warrant, he shall continue such proceedings thereunder to the end, in which case his bondsmen shall be liable for any illegal act of their principal in the same manner and to the same extent as though said collector's term of office had not expired."

The three sections above quoted contain important duties of the collector, and are reproduced in this act and made a part thereof, as follows :

Make return of
tax warrants
for sale of
lands

Sec. 196. And be it enacted, That the said collector shall return said warrant to said committee within the time required therein, together with all of his proceedings thereunder, in writing, and he shall annex thereto copies of the notices required to be by him given, published, mailed and posted, with proof of such publication, posting and mailing and an oath or affirmation by said collector that the said return is true, full and complete in all respects.

Adjournment
of sale.

Sec. 197. And be it enacted, That the collector shall have power to adjourn any sale for more than sixty days, upon the written request of the township committee, provided there be no purchasers present.

Duty of collector
after expiration
of term.

Sec. 198. And be it enacted, That in case the collector's term of office shall expire before he shall have completed his proceedings under any warrant, he shall continue such pro-

ceedings thereunder to the end, and in which case his bondsmen shall be liable for any illegal act of their principal in the same manner and to the same extent as though said collector's term of office had not expired.

TO FURNISH COPY OF DUPLICATE AND TAX WARRANTS TO TOWNSHIP COMMITTEE WHEN REQUIRED.

"A further supplement to an act entitled 'An act concerning taxes.'

Approved March 2, 1873.

P. L., 1873, p. 57.

Rev., p. 1162, S. 102.

That the collector of taxes in any township, borough, town or ward in this State shall furnish a correct copy, in writing, under oath or affirmation, of the duplicate or transcript of the assessment of taxes and the tax warrant or warrants in his hands or possession to the committee of township or common council of the town or borough whereof he is collector, when required by a resolution of said committee or council within five days after a copy of such resolution in writing, attested by the clerk of the township, town or borough shall be served on him."

The section above quoted, so far as it relates to the collector of a township, has been retained, with a slight modification, and made a part of this act, as follows:

Sec. 199. And be it enacted, That the collector of taxes in any township in this State shall furnish a correct copy, in writing, under oath or affirmation, of the duplicate or transcript of the assessment of taxes, and the tax warrant or warrants in his hands or possession, to the committee of the township whereof he is collector, when required by a resolution of said committee, within five days after, a copy of such resolution, in writing, attested by the clerk of the township shall be served on him.

Furnish copy
of duplicate
and tax war-
rants.

TO PAY CERTAIN TAXES TO COUNTY COLLECTOR.

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1142, S. 11.

That the township collector, within sixty days after receipt of the transcript * * * shall demand payment of the tax * * * ; and the said collector shall pay the taxes by him collected and the fines and forfeitures by him received, by virtue of any law of this State, to the collector of the county by the twenty second day of December in every year."

"An act concerning taxes.

Approved April 11, 1846.

Rev., p. 1144, S. 24.

That it shall be the duty of the township collector to pay the moneys which he shall have received by virtue of any such assessment to the county collector by the twenty-second day of December, in every year, and, upon receipt of any tax money from a constable, to make immediate payment thereof to the said county collector."

"Supplement to an act entitled, 'An act concerning taxes.'

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev., p. 1159, S. 83.

That it shall be the duty of the collectors of the townships, cities or wards in this State, out of the first moneys which shall be collected by them, to pay to the county collector of the county in which they hold their offices, the State and county taxes required to be assessed in their several townships, cities and wards, at the time required by law to pay the same."

Section 11, Rev. p. 1142, and section 24, Rev. p. 1144, require the collector to pay over to the county collector of his county, the taxes by him collected, by the twenty-second day of December in every year.

Section 83, Rev. p. 1159, requires the collector, out of the first moneys which he shall collect, to pay to the county collector the State and county taxes at the time required by law.

The time fixed by law, as appears by sections 11 and 24, is December 22 in every year; the provisions of these two sec-

tions seem to be in conflict with section 83, except as to the time of payment. This last mentioned section is subsequent to the others, therefore we have made use of it as the basis of a new section and consolidated it with the other two as to the time of payment, as follows :

Sec. 200. And be it enacted, That it shall be the duty of the collector of every township of this State, out of the first moneys which shall be collected by him, to pay to the county collector of the county in which he holds his office, the State and county taxes required to be assessed in his township, by the twenty-second day of December in every year.

Pay certain taxes to county collector.

TO RENDER TO TOWNSHIP COMMITTEE A TRUE ACCOUNT AND TO PAY OVER MONEYS ON DEMAND.

“ An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1146, S. 39.

That all justices of the peace, constables and township collectors shall render to the township committee of their respective townships, when by them required, a true account of all the moneys which they or any of them shall have received on any assessment made or to be made, and not paid over to the county collector agreeably to law ; which moneys the said justices of the peace, constables and township collectors are hereby directed to pay on demand to the said township committee.”

The section above in part recited, contains a duty of the collector ; sufficient of this law has been retained to define that duty and appears in a new section as follows :

Sec. 201. And be it enacted, That all justices of the peace, constables and township collectors shall render to the township committee of their respective townships, when by them required, a true account of all the moneys which they or any of them shall have received on any assessment made or to be made, and not paid over to the county collector agreeably to law ; which moneys the said justices of the peace, constables and township collectors are hereby directed to pay on demand to the said township committee.

Account to township committee.

TO KILL OR CAUSE TO BE KILLED ALL DOGS UPON WHICH THE TAX
IS NOT PAID.

“Supplement to an act entitled ‘An act for the preservation
of sheep.’

Approved March 29, 1866.

P. L., 1866, p. 839.

Rev., p. 19, S. 30.

That it shall be lawful for the collector, or the person or
persons having the authority and power to collect the taxes
authorized to be assessed by virtue of the aforesaid act and the
supplements thereto, and he or they are hereby required to
kill, or cause to be killed, any dog or dogs, bitch or bitches of
any person or persons who may neglect or refuse to pay the
said taxes * * * * *”

Section 30, Rev. p. 19, requires collectors to kill all dogs up-
on which the tax is not paid; we have retained so much of
section 30, as imposes that duty upon the collector, and the
same appears in the following section:

Kill or cause to
be killed cer-
tain dogs.

Sec. 202. And be it enacted, That it shall be lawful for
the township collector, or the person or persons having the
authority and power to collect the taxes on dog or dogs, bitch
or bitches, and he or they are hereby required to kill or cause
to be killed any dog or dogs, bitch or bitches of any person or
persons who may neglect or refuse to pay the said taxes, and
the expense of killing the same shall be paid by the township
committee.

TO TRANSMIT ABSTRACT OF THE AMOUNT OF RATABLES TO COMP-
TROLLER.

“An act concerning the office of Comptroller of the Treas-
ury, and defining the duties thereof.

Approved March 17, 1865.

P. L., 1865, p. 374.

Rev. p. 1217, S. 28.

That it shall be the duty of the assessor in each township
and ward of this State, on or before the fifteenth day of Sep-

tember in each year, to make and transmit to the comptroller an abstract of the amount of all the ratables in their respective townships and wards, designating in separate columns in said abstract the amount of quotas of State, county, poor, road, and of all other taxes assessed and to be collected, and also the number of taxable inhabitants in such township or ward."

Sec. 203. And be it enacted, That it shall be the duty of the assessors in each township of this State on or before the fifteenth day of September in each year, to make and transmit to the comptroller an abstract of the amount of all the ratables in their respective townships, designating in separate columns in said abstract the amounts of quotas of State, county, poor, road, and of all other taxes assessed and to be collected, and also the number of taxable inhabitants in such township.

Transmit abstract of ratables to comptroller.

The Duties and Powers of Commissioners of Appeal in Cases of Taxation.

The existing and recognized legislation defining the duties and powers of commissioners of appeal is confined to the following quoted sections of the act entitled "An act concerning taxes," approved April 14, 1846, the supplements thereto approved March 9, 1848, and April 11, 1866, respectively; the act entitled "An act providing for the taxation of property in townships in this State in cases where the officers of the township have omitted or neglected to assess the same for taxes," approved April 2, 1885, and the act entitled "An act providing for the taxation of property in cities, villages, boroughs, townships or other municipal corporations in this State in cases where the assessor or assessors of the same have, or may omit or neglect to assess the same for taxes, or have or may assess such property at too low a valuation, and the commissioners of appeal in cases of taxation have met and adjourned. Approved March 24, 1890.

For the purpose of convenient reference, the duties and powers of commissioners of appeal have been divided as follows:

1. When and where to meet, and give notice of certain meetings.

2. Power and duty to issue subpoenas for the attendance of witnesses, and administer oath or affirmation.

3. May increase assessments.

4. May reduce assessments.

5. May make deductions for debts under certain circumstances.

6. Procedure in cases where the officers of the township have omitted or neglected to assess property for taxes, or have assessed the same at too low a valuation, and that the commissioners of appeal have met and adjourned.

7. To give judgment after examination of facts and give transcript.

8. How costs of appeal to commissioners of appeal to be paid.

1—WHEN AND WHERE TO MEET, AND GIVE NOTICE OF CERTAIN MEETINGS.

“An act concerning taxes.

Approved April 14, 1846.

Rev. p. 1142, S. 8.

That if any person shall think himself aggrieved by such assessments, he may appeal to the commissioners of appeal in cases of taxation in and for the proper townships who are hereby required to convene on the fourth Tuesday of November annually for the purpose of discharging the duties of their office in all matters arising under this act.”

The phrase “such assessment,” has relation to the assessable valuation fixed by the assessor of taxes upon property subject to taxation, after making deductions for debts and exemptions, all of which is more particularly referred to in connection with the duties and powers of the assessor.

“An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1148, S. 46.

That the commissioners of appeal in cases of taxation in and for every township shall, for the purpose of discharging the

duties of their office, convene at the usual place of holding town meeting and at such times where it is not otherwise directed by law, as they shall appoint, giving at least eight days previous notice of every such meeting, in writing, under their hands and fixed up at six or more of the most public places in such township."

The provisions of sections eight (8) and forty six (46) of the act entitled "An act concerning taxes," Rev., p. 1142 and 1148, have been embodied with a slight change in the designation of the place of meeting, in the following section :

Sec. 204. And be it enacted, That if any person shall think himself aggrieved by the assessment made and levied by the assessor of taxes upon the property of such person, he may appeal to the commissioners of appeal, in cases of taxation, in and for the proper township, who are hereby required to convene for the purpose of discharging the duties of their office on the fourth Tuesday of November, annually, at the usual place of meeting of the township committee, and at such other time and times as they shall appoint, giving at least eight days previous notice of every meeting, except such annual meeting, in writing, under their hands and fixed up at six or more public places in such township.

When and
where to meet
and upon what
notice.

2. POWER AND DUTY TO ISSUE SUBPŒNAS FOR THE ATTENDANCE OF WITNESSES, AND ADMINISTER OATH OR AFFIRMATION.

"An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1148, S. 50.

That such commissioners shall have full power to bring before them, by subpœna or otherwise, any person as a witness on the hearing of such appeal, to whom they are hereby empowered to administer the necessary oath or affirmation."

"Supplement to an act concerning taxes.

Approved April 11, 1886.

P. L., 1886, p. 1078, S. 22.

Rev., p. 1159, S. 80.

That each of the commissioners of appeal, in cases of taxation, shall have power and it shall be his duty to issue subpœnas for the attendance of witnesses before the said commissioners, on the hearing of an appeal, which shall be served, and the said commissioner, the witnesses and constable shall have the same fees, and be liable to the same penalties as in the cases of subpœnas for witnesses to appear on the trial of actions before courts for the trial of small causes."

Sections fifty (50) of the act concerning taxes, Rev., p. 1148, and twenty-two (22) of the "Supplement to An act concerning taxes," approved April 11, 1886, Rev., p. 1159, S. 80, endow the commissioners of appeal with power to secure the attendance of witnesses before them in the event of an appeal by taxpayers. The spirit of the two sections has been incorporated in one section, omitting, however, the provision for the fees for all except those of witnesses.

Commissioners
of appeal may
issue subpœnas

Sec. 205. And be it enacted, That the commissioners of appeal in cases of taxation, and each of them shall have power and it shall be their duty to issue subpœnas for the attendance of witnesses before said commissioners in the hearing of an appeal, which subpœna shall be served as in cases of subpœnas for witnesses to appear at the trial of actions before courts for the trial of small causes; the witnesses so subpœnaed shall receive the same fees, and be liable to the same penalties as witnesses subpœnaed to appear before said courts, and either of said commissioners is hereby empowered to administer the necessary oath or affirmation to such witnesses.

3. MAY INCREASE ASSESSMENTS.

"Supplement to 'An act concerning taxes.'

Approved March 9, 1848.

P. L., 1848, p. 230, S.

Rev., p. 1149, S. 56.

That if any person or persons, body politic or corporate, shall be assessed at too low a rate, or be omitted in the assessment, it shall be lawful, upon complaint made for the commissioners of appeal, in cases of taxation, after five days notice in

writing to the party interested by the party complaining, and after due examination of the facts and consideration of the case, to make such addition to the assessment as shall be agreeable to the principles of justice; and the judgment of the said commissioners shall be final and conclusive, and shall be rendered within ten days after making of said complaint."

"Supplement to 'An act concerning taxes.'

Approved April 11, 1866.

P. L., 1866, p. 1078, S. 8.

Rev., p. 1153, S. 67.

That the assessor of every township or ward shall between the days prescribed by law, annually ascertain by diligent inquiry, and by the oath or affirmation of the persons to be assessed, and if necessary of other persons according to the best of his ability and according to his own judgment after examination and inquiry, the names of all the persons taxable in their respective townships and wards, and the actual value of all the property, real and personal, taxable therein; and in case any inhabitant of the township or ward shall refuse to swear or affirm and answer in regard to all the particulars of his property when required by such assessor, or in case such inhabitant cannot be found by the assessor after a diligent effort, it shall be the duty of said assessor to estimate his property at the highest value he has reason to suppose it may be placed; and in case the person assessed shall appeal to the commissioners of appeal they shall not reduce the said estimate, if it shall appear that the person appealing had refused to be sworn or affirmed and to answer all proper questions respecting the particulars of his estate and of his debts, or had absented himself for the purpose of evading the assessor; nor unless he shall satisfactorily prove by his own oath, or affirmation, or otherwise, what was the true value of all his taxable property; provided that nothing herein contained shall be construed to prevent the said commissioners of appeal from increasing the valuation made by the assessor if it shall satisfactorily appear the same ought to be increased."

Although section two (2) of the "Supplement to An act

concerning taxes," approved March 9, 1848, P. L., p. 230 (Rev., p. 1149, S. 56), and section eight (8) of another "Supplement to An act concerning taxes," approved April 11, 1886, P. L., 1886, p. 1078 (Rev., p. 1153, S. 67), do not relate to exactly the same conditions, both in effect empower the commissioners of appeals to increase assessments if made at too low a rate, and to determine the same if omitted; and with the view of consolidating the powers and duties of the commissioners set out in both, the following sections are advised:

May increase
assessment.

Sec. 206. And be it enacted, That if any person or persons, body politic or corporate liable to taxation, shall be assessed at too low a rate, or be omitted to be assessed, upon complaint made it shall be lawful for the commissioners of appeal in cases of taxation, after five days notice, in writing, given to the person or persons, or an officer of a body politic or corporate liable to taxation, by the party feeling aggrieved, and after due examination of the facts and consideration, to make such addition to the assessment, or in case of omission or neglect on the part of the proper officer to assess, to so fix such assessment as shall be agreeable to the principles of justice; and the judgment of said commissioners shall be rendered within ten days after the making of said complaint.

Sec. 207. And be it enacted, That in case any inhabitant of the township or an officer of any body politic or corporate, liable to taxation therein, shall refuse to swear or affirm and answer in regard to all the particulars of his or its property, when so required by the assessor of taxes as provided by this act, or in case such inhabitant or an officer of such body politic or corporate cannot be found by the assessor after a diligent effort, and said assessor has estimated the property of such person or body politic or corporate liable to taxation at the highest valuation, as also provided by this act, and in such case the person or body politic or corporate assessed shall appeal to the commissioners of appeal, they shall not reduce said assessment, if it shall appear that the person appealing or an officer of such body politic or corporate has refused to be sworn or affirmed and to answer all proper questions respecting the particulars of his or its estate and of his or its debts, or has absented himself for the purpose of evading such assessor, nor unless such per-

son or body politic or corporate shall satisfactorily prove what was the true value of all his or its taxable property ; provided that nothing herein contained shall be construed to prevent said commissioners of appeal from increasing the valuation made by the assessor, if it shall to them satisfactorily appear the same ought to be increased.

4. MAY REDUCE ASSESSMENTS

Although by existing legislation there is no expressed power given to the commissioners of appeal to reduce assessments, such power exists by implication as appears by Rev., p. 1148, S. 48, which is hereafter quoted under subdivision seven (7) of "The duties and powers of commissioners of appeal in cases of taxation," and suggest the following section :

Sec. 208. And be it enacted, That the said commissioners, whenever any person or corporation thinking himself or itself aggrieved by his or its assessment shall appeal to the commissioners, such commissioners, except in cases referred to in the last preceding section, after due examination of the facts and consideration of the case, shall give such judgment as shall be agreeable to justice, which judgment shall be final and conclusive, and shall be rendered within three days after the hearing of said appeal.

Commissioners
of appeal give
judgment.

5. MAY MAKE DEDUCTIONS FOR DEBTS UNDER CERTAIN CIRCUMSTANCES.

"Supplement to 'An act concerning taxes.'

Approved April 11, 1866.

P. L., 1866, p. 1078.

Rev. p. 1157, S. 78.

That after making the valuation of the real and personal estate for which any individual shall be assessed, it shall be lawful for the assessor or for the commissioners of appeal in cases of taxation, to deduct from such valuation any debt or debts bona fide due and owing from such individual to creditors residing within this State ; provided, that no deduction shall be

made from the full and fair value of the real or personal estate of any individual unless such individual shall make and sign a true statement, in writing, under oath or affirmation that the same is just and true of the several debts owing by such individual which he desires to have deducted to whom owing and where the creditor resides, and also a statement of the total amount of real estate and of personal property of such individual, including mortgages held and other debts due and owing to such individual from solvent debtors, and shall deliver the same to said assessor on or before the time limited by law for closing the assessment ; provided, that if it shall be made to appear to the satisfaction of the commissioners of appeal that the individual assessed was prevented by sickness or other unavoidable accident from delivering such statement to the assessor as aforesaid, the said commissioners may permit the said individual or any person in his behalf having knowledge of the facts, to deliver such statement to them sworn or affirmed to be just and true as aforesaid, and may, therefore, deduct the balance of such debts in like manner as the assessor might have done in case the said statement had been delivered to him * * * .”

That part of the proposed new act relating to the powers and duties of assessors of taxes, among other things, in substance, directs such assessors to deduct from the valuation of the real and personal estate for which any individual may be assessed, any debt or debts due and owing from such individual to creditors residing in this State ; provided, that no deductions shall be made from the full and fair value of the real and personal estate, unless the individual shall make a true statement, in writing, under oath or affirmation, that the same is just and true of the several debts owing by such individual. The duties of the assessor having been heretofore thus defined justifies the elimination of them from the foregoing section (Rev., p. 1078, S. 78), leaving in substance the following section :

Proceedings in
cases of appeal
to commission-
ers.

Sec. 209. And be it enacted, That it shall be lawful for the commissioners of appeal of the several townships of this State, whenever any individual has been assessed upon his real or personal estate or both, and who has appealed from such assessment, and has not delivered to the proper assessor of taxes

the statement under oath or affirmation required by this act, but has been prevented by sickness or other unavoidable accident from so doing, and it shall be made to so appear to the satisfaction of such commissioners to permit said individual or any person in his behalf having knowledge of the facts, to deliver such statement to them, sworn and affirmed to be just and true, and thereupon deduct such debt or debts as are properly set out in such statement, from said assessment in like manner as the assessor might have done in case said statement had been duly delivered to said assessor.

6. PROCEEDURE IN CASES WHERE THE OFFICERS OF THE TOWNSHIP
HAVE OMITTED OR NEGLECTED TO ASSESS PROPERTY FOR
TAXES, OR HAVE ASSESSED THE SAME AT TOO LOW
A VALUATION AND THE COMMISSIONERS OF
APPEAL HAVE ADJOURNED.

“An act providing for the taxation of property in townships in this State in cases where the officers of the township have omitted or neglected to assess the same for taxes.

Passed April 2, 1885.

P. L., 1885, p. 191, S. 1, 2, 4.

S. Rev., p. 1020, S. 170, 171, 173.

170. That where in any township of this State the assessor has neglected or omitted to assess for taxes for the current fiscal year, of such township property in such township which is liable to taxation, and where the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect or omission, it shall be lawful for the township committee to file with the commissioners of appeal a complaint, in writing, setting forth the property so omitted or neglected to be assessed, and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or any other statute of this State.

(171.) That within five days after receiving such complaint, the said commissioners of appeal shall by writing, under their

hands, designate the time and place when and where the said commissioners will meet to consider the matters embraced in such complaint, said time to be not more than twenty days after the time of receiving such complaint, and shall within the time aforesaid file such written designation with the township clerk.

(173). That at the time and place designated as aforesaid, the commissioners of appeal shall meet and shall have and exercise all the powers conferred upon said commissioners of appeal in and by the act entitled, 'An act concerning taxes,' (Revision) approved April fourteenth, one thousand eight hundred and forty-six, and the several supplements thereto, and shall ascertain and determine whether or not the property mentioned and set forth in the complaint or any part thereof, has been assessed for taxes, and if said commissioners shall determine that such property or any part thereof has not been assessed, and that the same ought to have been assessed by the township assessor, then said commissioners shall make a just valuation and assessment of taxes of and upon such property, and shall file the same with the township collector."

"An act providing for the taxation of property in cities, villages, boroughs, townships or other municipal corporations in this State in cases where the assessor or assessors of the same have or may omit or neglect to assess the same for taxes, or have or may assess such property at too low a valuation, and the commissioners of appeal in cases of taxation have met and adjourned.

Approved March 24, 1890.

P. L., 1890, p. 108, S. 1, 2, 4, 5.

(1.) That where in any city, village, borough, township or other municipal corporation of this State, the assessor has neglected or omitted to assess for taxes for the current fiscal year of such city, village, borough, township or other municipal corporation property in such city, village, borough, township or other municipal corporation which is liable to taxation, or where such assessor or assessors has or have, or may hereafter assess such property which is liable to taxation

at too low a valuation, or may neglect or omit to assess the same, and the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect, valuation or omission, it shall be lawful for the city, counsel, board of aldermen, township committee or other governing body of such city, village, borough, township or other municipal corporation, or the corporation attorney thereof, to file with the commissioners of appeal a complaint in writing set forth the property so omitted or neglected to be assessed, or which has or may be assessed at too low a valuation, and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or any other statute; provided, that complaint of such neglect, valuation or omission shall be filed with said commissioners within one year from the time that such taxes become or should become a lien.

(2.) That within five days after receiving such complaint, the said commissioners of appeal shall by writing under their hands, designate the time and the place when and where the said commissioners will meet to consider the matters embraced in such complaint, said time to be not more than twenty days after the time of receiving such complaint, and shall within the time aforesaid, file such written designation with the clerk of the city, village, borough, township or other municipal corporation.

(4.) That at the time and place designated as aforesaid, the commissioners of appeal shall meet and shall have and exercise all the powers conferred upon commissioners of appeal in and by the act entitled, 'An act concerning taxes,' (Revision) approved April fourteenth, one thousand eight hundred and forty-six, and the several supplements thereto, and shall ascertain and determine whether or not the property mentioned and set forth in complaint, or any part thereof, has not been assessed, or has been assessed at too low a valuation, and that the same ought to have been assessed, or differently assessed, by the assessor or assessors of such city, village, borough, township or other municipal corporation, then said commissioners shall make a just valuation and assessment of taxes of and upon such pro-

perty, and shall file the same with the collector of such city, village, borough, township or other municipal corporation.

(5.) That any taxed levied, assessed or imposed as aforesaid, shall be a lien upon the property upon which it is so assessed, levied or imposed for the period that the taxes of such city, village, borough, township or other municipal corporation are made a lien by the laws governing the same, and such tax may be collected and the payment thereof enforced in the manner provided by law for the collection and enforcement of taxes therein."

Sections one hundred and seventy, (170) one hundred and seventy-one, (171) and one hundred and seventy-three, (173) S. Rev. p., 1020 and section one (1) of the act approved March 24, 1890, (P. L., 1890, p. 108), have before been quoted in connection with the duties of the township committee, but it is thought prudent to re-quote them here because of the duties in them provided to be performed by the commissioners of appeal. The only material differences between the act passed April 2, 1885, (P. L. 1885, p. 191) and the act approved March 24, 1890, is that the latter provides a remedy, not only in cases of omitted assessments as provided for by the former, but also a remedy when assessments have been made at too low a valuation. The sections of the act of 1890 set out, cover the duties of the commissioners of appeal in this connection and are made the basis of the following new sections :

Procedure in cases of omission to assess or if assessment too low.

Sec. 210. And be it enacted. That when in any township of this State the assessor has neglected or omitted to assess for taxes for the current fiscal year of such township property in such township which is liable to taxation, or where such assessor or assessors has or have or may hereafter assess such property which is liable to taxation at too low a valuation, or may neglect or omit to assess the same, and the commissioners of appeal in cases of taxation, have met and adjourned without having received complaint of any such neglect, valuation or omission, it shall be lawful for the township committee of such township to file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed, or which has or may be assessed at too low a valuation, and the name or names of the owner or owners of such

property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act; provided that complaint of such neglect, valuation or omission shall be filed with said commissioners within one year from the time that such taxes become or should become a lien.

Sec. 211. And be it enacted, That within five days after receiving such complaint, the said commissioners of appeal shall, by writing under their hands, designate the time and place when and where the said commissioners will meet to consider the matters embraced in such complaint; said time to be not more than twenty days after the time of receiving such complaint, and shall within the time aforesaid file such written designation with the clerk of such township. Ibid. S. 210.

Sec. 212. And be it enacted, That at the time and place designated as aforesaid, the commissioners of appeal shall meet and shall have and exercise all the powers conferred upon commissioners of appeal in all other cases of assessment for taxes, and shall ascertain and determine whether or not the property mentioned and set forth in said complaint, or any part thereof, has not been assessed, or has been assessed at too low a valuation, and that the same ought to have been assessed, or differently assessed by the assessor or assessors of such township, and if said commissioners of appeal shall so determine, they shall make a just valuation and assessment of taxes of and upon such property, and shall file the same with the collector of such township. Ibid. S. 211.

Sec. 213. And be it enacted, That any tax levied, assessed or imposed in the manner aforesaid, shall be a lien upon the property upon which it is so assessed, levied or imposed, for the same period, to the same extent and of the same character as if said tax had been levied or assessed by the assessor or assessors of such township, and such tax shall be collected and the payment thereof enforced in the manner provided for the collection and enforcement of taxes therein. Taxes assessed under last foregoing section to be a lien.

TO GIVE JUDGMENT AFTER EXAMINATION OF FACTS, AND GIVE
TRANSCRIPT.

“An act concerning taxes.

Approved April 14, 1846.

Rev. p. 1148, S. 48, 49.

(48.) That the said commissioners after due examination of the facts and consideration of the case, shall give such judgment as shall be agreeable to the principles of justice; which judgment shall be final and conclusive, and shall be rendered within three days after the hearing of the said appeal.

(49.) That it shall be the duty of the said commissioners to give a transcript of their judgment to the appellant, in case such judgment shall pass in his or her favor, which transcript shall be a sufficient voucher to such appellant; and the collector of such township in collecting the taxes of the same, and every other officer whom it may concern, is hereby directed to govern himself accordingly.”

The last two quoted sections of the act entitled “An act concerning taxes” embody all the legislation relative to the culmination of the duties of commissioners of appeal and their provisions are retained in substance and embodied in the following two sections :

To give judgment and when. Sec. 214. And be it enacted, That the commissioners of appeal shall, when they have convened as provided by this act, and after due examination of the facts and consideration of such matters of appeal as may be regularly laid before them, give such judgment as shall be agreeable to the principles of justice, which judgment shall be final and conclusive, and shall be rendered within three days after the hearing of such appeal.

To give transcript of judgment to the appellant. Sec. 215. And be it enacted, That it shall be the duty of the said commissioners to give a transcript of their judgment to the appellant in case such judgment shall be in favor of such appellant, which transcript shall be a sufficient voucher to such appellant, and the collectors of the several townships of this State in collecting the taxes assessed against such appellant, and every other officer whom it may concern, shall govern themselves accordingly.

HOW COSTS OF APPEAL TO COMMISSIONERS OF APPEAL TO BE PAID.

“An act concerning taxes.

Approved April 14, 1846.

Rev., p. 1148, S. 52.

That all costs accruing on any such appeal shall abide the event thereof, that is to say, if the appellant shall be discharged from the payment of the whole or any part of the said tax, then the costs to be paid out of the public money in the hands of the collector of such township by an order signed by the said commissioners, but if no abatement be made in such tax, then the costs shall be paid by the appellant.”

Sec. 216. And be it enacted, That all costs arising out of any appeal to such commissioners shall abide the result thereof, ^{How cost of} and if the appellant or appellants shall be discharged from the ^{appeal to be} payment of the whole or any part of the taxes assessed against him, her or them, such costs shall be paid out of the funds of such township upon an order signed by the said commissioners or a majority of them ; but if no abatement is made in the tax or assessment appealed from, the costs shall be paid by the appellant or appellants.

The Duties and Powers of Overseers of the Poor.

The duties of overseers of the poor, as provided by present legislation, are numerous and in many respects peculiar, in that they reach into a diversity of subjects scarcely expected to be found within the scope of that official's authority. For example, the act entitled :

“An act concerning executors, and the administration of intestates' estates.

Approved March 27, 1874.

Rev., p. 397, S. 9.

Whenever any person shall die intestate within this State and have no relations justly entitled to the administration of his or her personal estate, or if so entitled shall not claim the

same within fifty days after the death of such person so dying intestate, it shall be lawful for the ordinary or surrogate to grant letters of administration on such decedent's estate to any fit person or persons applying therefor, taking his, her or their bond for the faithful execution of the trust reposed in him, her or them ; and such administrator or administrators shall, at the expiration of one year after the death of such intestate, put the surplus of such estate, after the payment of debts and necessary expenses, out at interest and pay the interest thereof, annually, to the overseers of the poor of the township in which such intestate shall so die, to and for the use of the poor of the township, and shall, whenever applied to for that purpose, pay the principal of such personal estate, if thereto required, within seven years next after the decease of such intestate, to his or her legal representative or representatives applying for the same, by assigning to him, her or them the bond or other security therefor, or by otherwise satisfying them for the same ; and if no person or persons legally entitled to the personal estate of such intestate shall, within the said seven years next after his or her decease, make application to such administrator or administrators for the said principal, he, she or they so entitled shall forever thereafter be debarred from all right, title or claim to such decedent's personal estate ; and the said administrator or administrators shall, immediately after the expiration of the said seven years, pay the whole of the said principal, with interest that may then be due thereon, to the overseers of the poor of the township in which such intestate died, to and for the use of the said township ; provided always, that the right of foreigners by treaty or otherwise shall not be affected by anything in this section contained."

This act, or so much of it as is last quoted, fixes a duty upon overseers of the poor outside of the general scope of his duties as the subject is here intended to be treated. It is purposed to apply the same rule to the following portion of the act entitled :

" An act concerning marriages, births and deaths.

Approved March 27, 1874.

Rev., p. 634, S. 22, 26.

(22.) The assessor of each township, or some person duly authorized by him, shall annually, before the first day of September, ascertained from actual inquiry or otherwise, all marriages, births and deaths which have happened within such township during the year next succeeding the last official report on that subject for said township, together with the facts concerning said marriages, births and deaths, as are required by this act to be contained in the report of the clerks, and shall make a record thereof and file the same forthwith with the clerk of said township, and the said assessor shall, before the time above limited for making said return, make a personal demand on the several persons in his township, authorized to solemnize marriages, and who have neglected to make the returns of marriages as herein required, of the number of such marriages by them respectively solemnized during the previous year, together with the facts required to be stated as aforesaid, and any person refusing or neglecting to give a full and correct report thereof, as by this act is required, shall thereby forfeit the sum of twenty dollars, one-half to the said assessor and one-half to the overseer of the poor of the said township, to be recovered by an action of debt, the said assessor shall annex to his said record an affidavit that he has performed the duties required by this act, faithfully to the best of his knowledge and ability, and upon receiving a certificate from the said clerk that such return has been made to him within the time limited, together with a statement of the whole number of said marriages, births and deaths so returned, the said assessor shall be entitled to receive from the collector of the township ten cents for each marriage, birth and death by him so as aforesaid returned, the receipt for which shall be annexed to the said certificate, and no payment shall be made unless such certificate be produced.

(26) Every assessor and clerk who shall fail to comply with the requirements of this act shall be liable to a fine of twenty-five dollars, to be recovered by an action of debt, in the name and for the use of the overseers of the poor of the township of which said assessor or clerk are officers, in any court of competent jurisdiction; and the said overseers are required to commence said suit upon receiving notice from the Secretary of State that such record has not been received in his office within the time above limited."

Sections twenty-two (22) and twenty-six (26) last quoted, enjoin upon overseers of the poor the performance of a duty upon certain contingencies, but they are considered too remote to be classified among the natural and reasonable duties of that official, and that to disturb them may lead to confusion ; hence it is concluded not to mingle them with his natural and pertinent duties. The same rule is applied to section eight of the act entitled :

“ An act relating to hawkers, peddlers and petty chapmen.

Approved April 10, 1846.

Rev., p. 813, S. 8.

That it shall be the duty of the overseers of the poor of every township in this State, to sue for and recover the penalties of any person or persons who may offend against any of the provisions of this act in their respective townships ; and they shall be entitled to one-half of any penalty or penalties, when received to their own use, the other half to be appropriated to the poor of the township.”

It is quite clear that the act relating to hawkers and petty chapmen, which provides for the granting of licenses by the Governor of the State, or the person administering the Government, is too antiquated to invite particular attention, and for that reason the intervention of overseers of the poor will be so rarely called for, that the duty in that connection assigned to them has been accorded only this passing notice.

The same treatment is accorded to the following section of the act entitled :

“ An act for the punishment of crimes.

Approved March 27, 1874.

Rev., p. 236, S. 48.

It shall be the duty of the presiding judge of every court of quarter sessions or oyer and terminer within this State, especially to charge the grand jury of each term of said court, to take notice of all offences committed in violation of any of the four fore-

going sections of this act, and it shall be the duty of all overseers of the poor, and treasurers of charities and schools to prosecute and recover the penalties in the second of the said four foregoing sections mentioned."

Section three (3) of the act entitled :

"An act concerning stray cattle, horses and sheep.

Approved April 10, 1846.

Rev., p. 14, S. 3, is placed in the same category.

That any person or persons who shall at any time hereafter, between the first day of November and the first day of April in any year, have any such stray neat cattle, horses or sheep as aforesaid, upon his, her or their improved lands, or in his, her or their possession, and do not acquaint the owner or owners therewith, or give the notice prescribed by this act within the space of twenty days after discovery or knowledge thereof, such person or persons so offending shall not only loose any demand he, she or they might otherwise have had for keeping and feeding such estray or estrays, but shall also forfeit to the owner or owners thereof, for every such offence, the sum of six dollars for each and every such stray cattle or horse, and fifty cents for every sheep, to be recovered by action of debt before any one justice of the peace, with costs of suit; and if the said owner or owners shall not appear and prosecute the same within twenty days after the first day of April aforesaid, then the overseers of the poor of the city, township or precinct where the said estray or estrays shall have been so concealed, upon notice thereof, are hereby required to prosecute the same to effect, and to apply the said penalty or penalties when recovered, to the use of the poor."

This leaves the subject in such condition that it is treated upon the basis of the provisions of sections eight (8), nine (9), ten (10), eleven (11), twelve (12), thirteen (13), fifteen (15), seventeen (17), nineteen (19), twenty (20), twenty-three (23), thirty-one (31), thirty-two (32) and thirty-six (36) of the act entitled, 'An act for the settlement and relief of the poor' (Rev., p. 834, &c); section forty-seven (47) of the act entitled

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings" (Rev., p. 1201); section forty-two (42) of the act entitled "An act to incorporate the chosen freeholders in their respective counties of the State" (Rev. p. 133); sections one (1) and twenty-eight of the act entitled "An act for the maintenance of bastard children" (Rev., p. 70); section twenty-two (22) of the act entitled "An act concerning idiots and lunatics" (Rev., p. 606); sections twenty (20) and twenty-one (21) of the act entitled "An act concerning disorderly persons" (Rev., p. 307); section four (4) of the act entitled "An act to define and suppress tramps" (Rev., p. 1209); and section five (5) of the act entitled "Supplement to an act to amend an act entitled 'An act for the settlement and relief of the poor' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four" (S. Rev., p. 800), resulting in the following subdivisions and proposed substitute, with some changes in sections:

1. To keep a book of record and what it shall contain.
2. To make annual report to the township committee and lay book of record kept by him before the committee.
3. The proceedure in cases of application for relief.
4. To cause the arrest and return of a returning pauper to the place of his legal settlement.
5. Overseer of the poor shall take back returning pauper upon notice being given.
6. Shall give notice to have lame, sick or deceased pauper to be taken care of and buried by the authorities of the place of such paupers legal settlement.
7. To take inventory of the goods and chattels of poor persons applying for relief.
8. May seize goods and chattels of absconding father or widow leaving children a public charge.
9. Duty in cases of persons convicted as disorderly.
10. May apply for examination of any woman delivered of or likely to be delivered of a bastard child, and prosecute the reputed father.
11. May obtain warrant to seize the goods and chattels of a putative father or mother of any bastard to secure proper care of such bastard.

12. May together with a justice of the peace bind out poor children in certain cases.

13. To cause the return of a poor person to his or her home under certain conditions.

14. Shall require bonds from the masters of ships before the landing of passengers from foreign ports.

15. Annually furnish to the board of chosen freeholders a list of all poor lunatics and idiots.

16. Render annual statement to the board of chosen freeholders of all fines and forfeitures, and pay over the same.

17. May grant temporary relief to persons in immediate need or in case of necessity, and report the same to one or more of the members of the township committee.

18. Shall under certain conditions, and when authorized by a majority of the inhabitants of a township, provide a suitable place for the care and relief of the poor.

19. Overseers of the poor of two or more townships may, when so authorized, jointly provide a place for the care and relief of poor persons.

20. May upon certain conditions contract for the care of poor persons by another township.

21. When overseers of the poor shall execute a deed for the sale of poor houses to a board of chosen freeholders.

“AN ACT FOR THE SETTLEMENT AND RELIEF OF THE POOR.

Approved March 27, 1874.

Rev. p. 834., S. 8, 9, 10, 11, 12, 13, 15, 17, 19, 20,
23, 31 and 36.

(8.) If any person or persons shall come out of any of the place or places where they are legally settled into any township within this State, and shall happen to be taken sick or lame, so that they cannot conveniently move back to the place of their last legal settlement, then the overseers of that place, into which such person or persons shall come as aforesaid, or one of them, shall give notice to the overseers of the township, or one of them, out of which such person or persons shall come as aforesaid, of the name, circumstance and condition of such person

or persons, and request such overseers, or one of them, to take care to relieve and maintain such sick or lame person during his or her illness, and also to provide for the funeral of such person, if he or she should happen to die ; and if such overseer or overseers shall neglect or refuse so to do, upon such notice given as aforesaid, that then and in that case it shall be lawful for any two justices of the peace of the county or township where such person had last gained a legal settlement, and they are hereby authorized and required upon complaint made to them, to cause all such sum or sums of money as shall be necessarily expended in the maintenance of such poor person in his or her sickness and lameness, or on his or her funeral, by warrant under their hands and seals, to be directed to some constable of the said county or township, to be levied in the usual manner by distress and sale of goods and chattels of the said overseer or overseers of the poor so neglecting or refusing to take care and provide for any such person as aforesaid ; and such sum or sums of money so recovered shall be paid to the overseers of the poor, or to one of them, of such township where such person shall happen to be sick, lame, or die, as aforesaid ; and the overplus of the money arising by the sale of such goods and chattels, after the lawful costs and charges are deducted, if any be, shall be paid to the owners.

(9.) When and so often as any poor person belonging to any city, town corporate, township or precinct within this State shall apply for relief to any overseer or overseers of such place where he or she may reside, the said overseer or overseers shall make application to a justice of the peace of any such township, or to a justice of the county to which any such township shall belong, which said justice and the overseer or overseers shall inquire into the state and circumstances of such person so applying as aforesaid ; and if it shall appear to said justice that such person is in such poor circumstances as to deserve relief, then the said justice shall give an order, in writing, to the said overseer or overseers, to make such allowance, weekly or otherwise, to every such poor person as they in their discretion shall think his or her necessities may or shall require ; and the said overseer or overseers shall make no other or further allowance to such poor person than what by the said order shall

be directed, which said order shall be a sufficient voucher for the payment or expending of so much money by the overseer or overseers, and shall be allowed in adjusting his or their accounts.

(10.) The overseer and overseers of the poor shall procure, at the public charge, a folio book well bound, wherein the name and names of all poor persons applying for relief, and being ordered the same as aforesaid, shall be registered with the day and year when they were first admitted to have relief, the weekly or other sum or sums of money allowed by the said order for their relief, and the occasion which brought them under that necessity; and no person or persons shall be entered into the poor's books, or receive relief from the overseer or overseers of the poor, without such order procured as aforesaid; and in case any overseer or overseers shall enter into the poor's books, and relieve any such poor person or persons without such order, he or they shall forfeit all such moneys and goods paid and distributed to such poor person or persons, nor shall any allowance be made unto him or them for the same in passing his or their account and accounts; and the said overseer or overseers are hereby ordered and required to enter or cause to be entered in the said poor's books, all moneys received, laid out and disbursed by him or them for the use of the poor, and also all matters and things which shall be transacted by him or them relating to their said office; and the said overseer and overseers shall lay the said poor's books before the inhabitants, at their annual town meeting, or any other of their meetings, that they may then examine and look into the state of the poor accounts, and make such further provisions for them as they, upon such inspection, shall find necessary.

(11.) When any poor person or persons shall apply for relief from any township within this State, the overseer or overseers of the same shall take an inventory of every such poor person or person's goods and chattels, before he, she or they shall be admitted to relief; and in case of the death of any such poor person so obtaining relief as aforesaid, the said overseer or overseers shall cause such goods and chattels to be sold at public vendue; and out of the money arising therefrom shall reimburse the township all such charges and expenses which they

may have been put to in maintaining all and every such poor person or persons, or their families ; and all sales and bills of sale, made or given for any such poor person or person's goods and chattels, during the time they shall become chargeable in any such township, are hereby declared to be null and void and of none effect.

(12.) It shall and may be lawful for the overseers of the poor, or any two of them, with the assistance and approbation of two justices of the peace of any county or township of this State, and they are hereby enjoined and commanded to put forth and bind out any poor child or children who have no parents, or whose parents shall apply to the said overseer or overseers for relief, or the child or children of any poor parent whatsoever, who shall bring up their said children in sloth, idleness and ignorance, and upon advice and direction given by the said overseer or overseers, shall for three months after such advice and direction, refuse or neglect to put forth and bind out such poor child or children for such a number of years as the said justices and overseers, in their discretion, shall think proper, for a male person till they shall arrive at twenty-one years of age, and for a female till they arrive at eighteen years of age, and no longer : and the said justices, in conjunction with said overseers, or any two of them, amongst the common covenants in the indenture and indentures, made and agreed upon between the parties, shall always insert the following clause, that every such master and mistress to whom such poor child or children shall be bound out as aforesaid, shall cause every such child and children to be taught and instructed to read and write ; and the said justice, overseers, or any two of them, are hereby appointed the guardians of all and every such poor child and children so put forth and bound out as aforesaid, to take care that the terms of the indenture or indentures, covenant and covenants, agreed upon between them and the master or mistress of every such poor child be performed and fulfilled, and that he, she or they be not abused or ill used ; which said justices, overseers, or any two of them, as aforesaid, or the majority part of them, are hereby empowered and directed to inquire into the same, and to redress any such grievance or grievances in such method as the law hath prescribed.

(13.) It shall and may be lawful for the overseer or overseers of the poor of any township within this State, where any father shall run away or absent himself from his wife and children, or any widow shall run away or absent herself from her children, and leave them a public charge, to apply to two justices of the peace, and by warrant under the hands and seals of the two justices, to take and seize the goods and chattels, and to let out and receive the annual rents and profits of the lands and tenements of such father or mother so absconding as aforesaid, for and towards the maintaining, bringing up and providing for such wife, child or children so left as aforesaid ; and so soon as the said seizure shall be allowed of and confirmed by the general quarter sessions of the peace it shall and may be lawful for the said overseers, or any two of them, from time to time, and as often as the case may require, to sell and dispose of so much and so many of the said goods and chattels, at public vendue, to the highest bidder, and to apply the money arising thereby towards the maintenance of such poor family so left as aforesaid.

(15.) It shall and may be lawful for the overseers of the poor of any township, with the approbation and consent of the major part of the inhabitants, householders of such township, if they shall think it convenient and necessary, at any public town meeting for that purpose met and assembled, of which timely notice shall be given in the usual manner, to build, purchase or hire any house or houses in such township, and also to purchase necessary materials for that purpose, out of the money provided or to be provided for the relief of the poor, and there to keep, maintain and employ all and every such poor person and persons, and to take the benefit of the work, labor and service of any such poor person or persons who shall be kept and maintained in any such house or houses, for the better maintenance and relief of such poor person or persons who shall be there kept and maintained ; and in case any poor person or persons, claiming relief of any township within this State, where such house or houses shall be so built, purchased or hired, shall refuse to be lodged, kept to work and maintained in such house or houses, such poor person or persons so refusing, shall be put out of the book where the names of the poor are ordered to be registered, by virtue of this act,

and shall not be entitled to ask or receive any relief from the overseer or overseers of any such township; and where any township may be too small to build, purchase or hire such house or houses as aforesaid, it shall and may be lawful for two or more of them, with the consent and approbation of the major part of the inhabitants, householders of each respective place, at a public town meeting for that purpose met and assembled, of which timely notice shall be given in the usual manner, to join together and unite in building, purchasing or hiring such house or houses, for the lodging, keeping and maintaining of the poor of such places so joining together and uniting, and there to keep, maintain and employ the poor of such united places as aforesaid, and to take and have the benefit of the work, labor or service of any poor there kept and maintained, for the better maintenance and relief of the poor there kept, maintained and employed; and in case any poor person or persons, claiming relief of any such united places as aforesaid, shall refuse to be lodged, kept to work, or maintained in the house or houses built, purchased or hired for such united places as aforesaid, such poor person or persons so refusing, shall be put out of the book where the names of the poor are ordered to be registered by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer or overseers of any such township, and it shall and may be lawful for the overseers of the poor of any township, with the consent and approbation of the major part of the inhabitants, householders of such place or places where such house or houses shall be built, purchased or hired for the purposes aforesaid, at a public town meeting for that purpose met and assembled, of which timely notice shall be given in the usual manner, to contract with the overseers of the poor of any other place for the lodging, maintaining and employing of any poor person or persons, to such other place belonging, as to them shall seem meet; and in case any such poor person or persons, belonging to any other township in this State, shall refuse to be lodged, maintained and employed in such house or houses so contracted for as aforesaid, such poor person or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer or overseers of any such township.

(17.) If any overseer or overseers of the poor of any city, town corporate or township within this State, shall have reason to believe that any person or persons within such township, city or town corporate, who have not obtained a legal settlement therein, according to the directions, true intent and meaning of this act, is chargeable, or likely to become chargeable thereto, such overseer or overseers may apply to any two justices of the peace of that county, and inform them thereof, who are hereby empowered to issue their warrant to a constable, thereby commanding him to bring such person or persons before them, at such time and place as they shall in their warrant appoint, and shall examine said person or persons when brought before them, upon oath or affirmation relating to his, her or their last place or places of legal settlement, and thereby finding the information given to them to be true, they shall issue their warrant to the overseer or overseers to them applying, or to a constable, commanding him or them to convey such person or persons to the place of his, her or their legal settlement, and to deliver him, her or them to the overseer of the poor thereof, for which service the constable shall be paid by said overseer or overseers applying to said justice, so much money as said justices shall determine that he reasonably deserves; and the expenses of said examination and removal shall be paid in by the overseer or overseers of the poor of the township in which application for relief is made; and if such justices shall find that such person or persons have no legal settlement within this State, they shall proceed to inquire, in manner aforesaid, if he, she or they shall have resided for twelve months, continuously, in any city, town corporate or township within this State, and shall by warrant, to be issued and executed in manner above directed, remove such person or persons to such city, town corporate or township where they adjudge that such persons shall have last resided for twelve months, continuously, to be delivered to the overseer of the poor thereof, there to be provided for according to law.

(19.) If any person or persons removed as aforesaid, shall return to the place from whence he, she or they were so removed, with intent to remain there, and shall not depart from such place within twenty-four hours after notice to him, her or

them given to that purpose, by any one overseer of the poor of such place, in that case it shall and may be lawful for such overseer to make complaint to some magistrate of the county or township where such persons do return. who is hereby required either to send such person away again, or to commit him or her to close confinement, to be fed at the expense of the township on bread and water only, for such time as the said magistrate shall think proper, and then to send him, her or them back again to the place whither he, she or they were first ordered and removed to in manner aforesaid, and so often as the case shall happen; and if any constable shall refuse to perform the service herein directed, he shall forfeit and pay the sum of five dollars to the use of the poor of such place, and, on refusal to pay the same, such magistrate shall issue execution against him for the penalty and costs, as in other cases is provided and directed; provided, always, that if any person or persons complained against as aforesaid shall enter into bond with two good and sufficient sureties in the sum of one hundred and fifty dollars, with condition to indemnify and save harmless the township from all charges and expenses to which the same may be liable by such person or persons being resident there, then in such case, he, she or they shall not be removed as hereinbefore is directed, anything in this act to the contrary thereof in anywise notwithstanding; which bond shall be taken before a magistrate, who shall deliver the same to one of the overseers of the poor of the place so intended to be kept harmless, and he shall safely keep the said bond, and deliver it to his next successor.

(20.) When any person having a legal settlement in this State shall become chargeable to any township, city or town corporate in this State, and shall be removed to his or her place of settlement by an order of two justices, and shall thereafter return to the township, city or town corporate, from whence so removed as aforesaid, and shall there again become chargeable, it shall be the duty of the overseer of the poor of the township, city or town corporate where the legal settlement of such pauper has been so fixed as aforesaid, on being notified, by mail, by the overseer of the poor of the township, city or town corporate where such pauper has again become chargeable,

to take back such pauper, on the original order, to the place of his or her legal settlement, fixed as aforesaid, and to refund to the said township, city or town corporate, where the said pauper has become chargeable as aforesaid, any money that may have been expended in the support of such pauper.

(23.) If any person be removed by virtue of this act from one township to another within this State, by warrant under the hands and seals of two justices of the peace, as above, the overseer or overseers of the poor of that place to which such poor person shall be removed as aforesaid, are hereby required to receive the said person ; and if he or they shall refuse so to do, such overseer or overseers so refusing or neglecting, upon proof thereof by one credible witness, upon oath or affirmation before any justice of the peace of the county or township in which the place is situated whereto such person shall be so removed, shall forfeit and pay for each offence the sum of fifteen dollars, to the use of the poor of the place from which the said person was removed, to be levied by distress and sale in the usual manner of such offender or offender's goods and chattels, by warrant under the hand and seal of the said justice, directed to the constable of the place where such offender or offenders do dwell.

(31.) On application for relief being made to any overseer or overseers of the poor of any township, by or for any poor person or persons within such township, the said overseer or overseers shall thereupon convene two justices of the peace of the county in which such relief is required, who are hereby required and empowered to issue their warrant to a constable commanding him to bring such poor person or persons before them, at such time and place as they shall appoint ; and the said justices shall thereupon proceed to examine every such poor person or persons, upon oath or affirmation, relating to his or her last place of legal settlement ; and the said overseer or overseers are hereby authorized and required to take out, in the name of the said two justices, and serve process of subpœna, when necessary, to bring before the said justices any person or persons to give evidence respecting such settlement ; and the said justice, after examination of such poor persons and witnesses, if any there be, shall adjudge and determine the legal

settlement of such poor person, and if the same be within the county where the application for relief is made, and they believed that public relief is necessary, they shall make out an order of removal, commanding the said overseer or overseers to remove the said poor person or persons to the poor house of the county (where poor houses are erected), or, if there be none, then to the place of his last legal settlement; and also to deliver the said overseer or overseers the said order of removal together with a copy of the evidence on which the adjudication was founded, which order and copy of evidence the said overseer shall take and deliver, with the said poor person or persons, to the steward of the said poor house, or to the overseer or overseers of the township to which he shall be removed, as the case may be; and the expense of said examination and removal shall be paid by the overseer or overseers of the township where the application for relief is made; but provided, if it shall appear on the examination had as aforesaid, that the legal settlement of such poor person or persons is not in the said county where the application for relief is made, in that case the said justices shall make out an order of removal or warrant to a constable, thereby commanding the removal of such poor person or persons to their place of settlement, according to the seventeenth section of this act, and transmit, with the said poor person or persons, a copy of the evidence on which the adjudication was made; and without such copy of evidence such removal shall not be deemed legal.

(32.) In all cases where any fines or forfeitures are created by law, and made payable to the overseer or overseers of the poor of a township, for the use or support of the poor, and in all cases of an estate or estates that may hereafter escheat to the use of the poor of a township, and made payable to the overseer or overseers of the poor in such counties where the poor are kept in county poor houses, it shall be the duty of every overseer or overseers receiving any such moneys to pay over the same to the trustees of such poor house, and therewith render a statement certifying on what account such moneys have been by him or them received, a copy of which statement shall also be transmitted to one of the trustees of said poor house, which payment and account aforesaid shall be

rendered and made yearly, and every year, on or before the first day of March.

(36.) In all cases wherein any ship or vessel shall arrive within any port or harbor within this State, having on board passengers coming from any foreign port or place, it shall and may be lawful for the overseer or overseers of the poor of the township at which the said ship or vessel may arrive, or any justice of the peace, to require of the master or commander of such ship or vessel a bond, with approved security, to the inhabitants of such township, in a sum not exceeding two hundred dollars, conditioned for the maintenance and support of any passenger on board such ship or vessel as aforesaid, who may be sick, infirm, or otherwise incapable, in the opinion of said overseer or overseers or of such justice, of providing for his or her own support."

"An act to authorize the inhabitants of the several townships of this State to vote by ballot at their town meetings.

Approved March 22, 1860.

P. L., 1860, p. 670.

Rev., p. 1201, S. 47.

That the reports of the township committee, the overseers of the poor, and town superintendent of public schools shall be presented to the township committee and filed and preserved by the town clerk * * * ."

♦
"An act to incorporate the chosen freeholders in the respective counties of the State

Approved April 16, 1864.

Rev., p. 133, S. 42.

That when the board of chosen freeholders of any county shall at their annual meeting refuse to go into the measure of building or purchasing a poor house according to the provisions of this act, in case the said board shall be requested so to do by the chosen freeholders of any township or townships of said county, the said chosen freeholders being authorized by a vote

of the town meeting of the township or townships from which they shall be chosen, to make such request, the said refusal shall be entered on the minutes of the said board, whereupon such township or townships, so by their chosen freeholders making such request, may then proceed to build or purchase a poor house according to the directions of an act entitled 'An act for the settlement and relief of the poor,' and every such township or townships, after they have built or purchased such poor house, or have commenced building the same, shall not be liable to pay or contribute in any manner whatsoever towards building or purchasing any poor house that may afterwards be directed to be built or purchased by the board of chosen freeholders of such county, nor to the support of the poor of the county, unless by and with the consent of the majority of the inhabitants of said township or townships, manifested by a public vote at an annual town meeting, nor unless the board of chosen freeholders shall pay to such township or townships the full value of all the lands, buildings and improvements which may by them have been built, purchased or otherwise provided for the purpose aforesaid, and in which case it shall be lawful for the overseers of the poor of such township or townships, under their hands and seals, to make a deed or deeds of conveyance to the board of chosen freeholders for all such lands, tenements, hereditaments and real estate, so paid for as aforesaid; and further, that the provisions in this section contained shall extend to and include every township that hath heretofore built or purchased a poor house, with the lands on which the buildings and improvements shall have been erected."

"An act for the maintenance of bastard children.

Approved March 27, 1874.

Rev., p. 70, S. 1 and 28.

(1.) That if any woman shall be delivered of a bastard child, which shall be chargeable or likely to become chargeable to any township, or shall declare herself to be pregnant of a child likely to be born a bastard, and to become chargeable to any township, any overseer of the poor of the township where such woman may be, or of the township wherein the legal settle-

ment of such woman may be, may apply to a justice of the peace of the same county wherein such woman may be, to make inquiry into the facts and circumstances of the case.

(28.) And whereas, The putative father and lewd mother of bastard children often run out of the township, and sometimes out of the county, and leave the bastard children a charge upon the township where they are born or legally settled, although such putative father or mother have estate sufficient to support such children and to discharge the township; therefore, it shall and may be lawful for the overseer of the poor of such township where any bastard child shall be born or settled, to apply to any two justices of the peace of the county where the estate real or personal, or any part thereof, of such putative father or lewd mother may be, and by warrant or warrants, under the hands and seals of the said two justices, who are hereby authorized and required to issue the same, to seize and take the goods and chattels and to let out and receive the annual rents and profits of the lands and tenements of such putative father or lewd mother so absconding as aforesaid, for and towards the sustenance, bringing up, and education of such bastard child, so left as aforesaid; and as soon as the said seizure shall be allowed of and confirmed by the court of quarter sessions, it shall and may be lawful for the overseers of the poor of such township, from time to time, and as often as the case may require, to sell and dispose of so much of the said goods and chattels, at public vendue, to the highest bidder, and to receive the said rents and profits, or so much thereof as shall be ordered by the said sessions, and to apply the money arising therefrom towards the sustenance, bringing up and education of such bastard child so left as aforesaid; and further, that the said overseers of the poor shall be accountable to the court of quarter sessions for all such sum or sums of money as shall or may arise by every such sale or sales, or be by them received for the rents and profits of such lands or tenements."

" An act concerning idiots and lunatics.

Approved March 27, 1874.

Rev., p. 606, S. 22.

It shall be the duty of the overseer of the poor of the several

townships in each and every county in this State, to make out and furnish to the board of chosen freeholders of the county in which such townships are situate a list of all the poor, lunatics and idiots within the bounds of their townships, stating the age of such lunatics or idiots, when such lunacy commenced, what means (if any) they have for support, with all other facts connected with each case, calculated to give information of their actual state and condition."

"An act concerning disorderly persons.

Approved April 9, 1875.

Rev., p. 307, S. 20, 21.

(20.) Any innkeeper, distiller, grocer or other persons who having had notice of any order of any justice or justices made pursuant to this act, shall sell or in any manner furnish or supply any intoxicating liquor to any person convicted under this act, as a disorderly person or knowingly to any member of the family of said convict, or to any person for him, or who shall knowingly and willingly allow any intoxicating liquor sold or furnished by him to be drank in and upon his premises by such convict, shall be deemed guilty of an offence and shall for each such offence, forfeit and pay the sum of ten dollars, to be sued for and recovered in an action of debt with costs of suit, before any justice of the peace in and for the county in which said offence is committed, the said suit to be brought by the overseer of the poor of the township in which the person convicted shall at the time of his conviction reside, and in the corporate name of said township; and the penalty so recovered shall go to the use of said township, except when the convict has a family residing in said township, then in that case one-half of said penalty shall go to the township and the other half to the family of said convict.

(21.) The overseer of the poor when applied to for such purpose by one or more credible person or persons, giving information sufficient to warrant the commencement of a prosecution under this act, shall forthwith commence such actions, and that said overseer shall be entitled to receive as his compensation for each action brought under this act and successfully

prosecuted to a judgment, four dollars, and for each copy made by him of the order of said justice or justices, five cents, and for serving and posting the copies of said order a reasonable compensation, all to be allowed and paid by the township committee of said township, from funds of the township not otherwise appropriated, and that the said justice or justices for making the order to the overseer of the poor shall be allowed fifty cents, to be paid by the township committee from funds of the township not otherwise appropriated; and in all cases under this act, where upon conviction, the magistrate may in his discretion commit the offender to the common jail, he shall have the right of trial by jury."

"An act to define and suppress tramps.

Approved April 10, 1876.

Rev., p. 1209, S. 4.

That if any person not being in the place in which he usually lives, or has his home, shall apply to any director, overseer, guardian or commissioner of the poor of any county, city or borough, township or district, stating that he is desirous to return to his home, but is poor and had not the means to do so, the said director, overseer, guardian or commissioner of the poor, may employ or let out such poor person to labor at some suitable place, to be by them selected, and at such wages as shall seem to them just; and when in the opinion of said director, overseer, guardian or commissioner of the poor, such poor person shall have earned a sufficient sum, said director, overseer, guardian or commissioner of the poor shall with the money so earned, and with such additions thereto from the treasury of the county, city, borough, township or district as they may think reasonable; provided, that the expense shall not exceed twenty dollars."

"Supplement to an act to amend an act entitled 'An act for the settlement and relief of the poor' (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 10, 1880.

P. L., 1880, p. 146.

S. Rev., p. 800, S. 5.

That section thirty-one of the act to which this is a supplement, which reads as follows (Vide P. L., 1878, p. 351), be so amended as to read as follows :

That upon application for relief being made to any overseer of the poor of any township, by or for any poor person or persons within such township, the said overseer or overseers shall thereupon go before one of the justices of the peace of the county in which such relief is required, who is hereby required and empowered to issue his warrant to a constable, commanding him to bring such poor person or persons before him, at such time and place as he shall appoint, and the said justice shall thereupon proceed to examine such poor person or persons, upon oath or affirmations, relating to his, her or their last place of legal settlement; and the said overseer or overseers are hereby authorized and required to take out in the name of said justice and serve process of subpœna, when necessary to bring before the said justice any person or persons to give evidence respecting such settlement; and the said justice, after examination of such poor person or persons and witnesses, if any there be, shall adjudge and determine the legal settlement of such poor person; and if the same be within the county where the application for relief is made, and he believes that public relief is necessary, he shall make out an order of removal, commanding the said overseer or overseers to remove the said poor person or persons to the poor house of the county (where poor houses are erected) or, if there be none, then to the place of his or her last settlement, and also to deliver to the said overseer or overseers the said order of removal, together with a copy of the evidence on which the adjudication was founded, which order and copy of evidence the said overseer or overseers shall take and deliver, with the said poor person or persons, to the steward of the said poor house, or to the overseer or overseers of the poor of the township to which he or she shall be removed, as the case may be; and the expense of such examination and removal shall be paid by the overseer or overseers of the poor of the township where the application for relief is made; but provided, if it shall appear, on the examination had as aforesaid, that the legal settlement of such poor person or persons is not in the said county where the application for relief is made, in that case the said justice

shall make out an order of removal or warrant to a constable thereby commanding the removal of such poor person or persons to his, her or their place of settlement, according to the seventeenth section of this act, and transmit with the said poor person or persons, a copy of the evidence on which the adjudication was made, and without such copy of evidence, such removal shall not be deemed legal."

From the foregoing data it will be gathered that the duties of overseers of the poor are important not only in relation to persons in need of relief, but also to the taxpayers of a township. The following sections of the proposed new act make no material change in the law as it now stands, except dispensing with the services of two justices of the peace in certain matters relating to the duties of the overseers of the poor, and leaving all hearings and orders to be had and made by one single justice of the peace, from whose orders an appeal may be taken to the court of general quarter sessions of the peace.

The proposed new sections are placed in the order suggested by the preceding synopsis of the duties and powers of an overseer of the poor.

Matters relating to what constitutes a legal settlement, and the law governing appeals from the justices' orders of removal, will be consolidated under the title of "Poor in townships," to be hereafter considered.

The Act of 1890, P. L., 1890, p. 283, is made to apply to all counties with provisos limiting and controlling overseers of the poor in the exercise of the extended powers given by that act.

The following new sections are presented :

Sec. 217. And be it enacted, That the overseer of the poor of each township in this State shall procure, at public charge, a folio book, well bound, wherein he shall keep a record and registry of the following items :

Overseer of
poor to keep
book of record,
and what to re-
cord.

The name and names of all poor persons applying for relief.
By whom the order of relief is made.

The day and year when such person or persons were first admitted to relief.

The weekly or other sum or sums of money allowed by the said order for the relief of such person or persons.

The occasion which brought such person or persons under the necessity for applying for relief.

The sum or sums of money received by said overseers for disbursement.

The sum or sums of money laid out and disbursed by the said overseers for the use of the poor.

And also all the matters and things which shall be transacted by him relating to his said office.

And no person or persons shall be entered in the poor's book, or receive relief from the said overseer or overseers of the poor without an order procured as directed by this act, except in cases where temporary relief to poor persons in immediate need has been granted as directed by this act.

Make annual
report to town-
ship committee

Sec. 218. And be it enacted, That the said overseers of the poor shall make and present annually to the township committee at least ten days prior to the publication of the annual township report by the township clerk, an annual or yearly report, to be stated as follows :

The amount of money received.

The amount of money disbursed.

The name or names of persons to whom relief has been granted.

By whom the relief was ordered and the date of such order.

The amount directed by said order to be paid.

The time or times when such order directs such person or persons to have such relief.

The occasion or cause which brought such persons under the necessity for making application for relief.

And the said overseers aforesaid shall lay the poor book kept by him as directed by this act, before the township committee at the time of presenting their annual reports to said committee, so that the said committee may then examine and look into the state of the poor accounts, to ascertain their correctness, and make such further recommendation for the relief of the poor in their annual published statement to the inhabitants of the township, as they the said committee, upon such inspection, shall find necessary.

Sec. 219. And be it enacted, That the procedure for granting relief to any poor person or persons in the several townships in this State, shall be as follows: Mode of procedure in granting relief to poor persons.

The poor person or persons asking relief shall notify the overseer of the poor of the township in which they reside that they desire such relief.

The overseer of the poor shall forthwith apply to a justice of the peace of the township for a warrant to be issued to a constable commanding him to bring such poor person or persons before the said justice of the peace at such time and place as the said justice of the peace shall appoint; if there is no justice of the peace in the township, then application shall be made to a justice of the peace of an adjoining township.

The constable to whom such warrant is directed shall have the person or persons named in the said warrant present at the time and place mentioned in the said warrant.

The justice of the peace applied to by the overseer of the poor as aforesaid, shall issue the warrant as aforesaid, and at the time and place appointed for the appearance of such poor person or persons, shall proceed to examine such person or persons, upon oath or affirmation, relating to his, her or their last place of legal settlement; and the said justice of the peace shall have power to issue and serve writs of subpoena to and upon any person or persons, when necessary, requiring their appearance before him to give evidence respecting such settlement; and after examination of such poor person or persons and witnesses, if any there be, the said justice of the peace shall adjudge and determine the legal settlement of such poor person or persons.

The said justice of the peace shall then determine if public relief is necessary.

If the said justice of the peace determines and adjudges the legal settlement of such poor person or persons is within the county where the application is made, and that he believes public relief is necessary, he shall make out an order of removal, commanding the said overseer to remove the said poor person or persons to the poor house of the county (where poor houses are erected), or if there is none, then to the place of his or her last legal settlement.

The said justice of the peace shall deliver said order of removal, together with a copy of the evidence on which the adjudication was founded, to the overseer of the poor instituting the proceedings before him.

The said overseer of the poor shall take and deliver such poor person or persons, together with the said order and copy of the evidence, to the steward or manager of the county poor house or to the overseer of the township to which the said poor person or persons are ordered to be removed, as the case may be.

If the legal settlement of such poor person or persons is determined by the said justice of the peace to be within the township where the application for relief is made, and there is no county poor house to which such poor person or persons may be removed, then it shall be the duty of the justice of the peace and the overseer of the poor to inquire into the state and circumstances of such poor person or persons so applying ; and if it shall appear to such justice of the peace that such person or persons are in such poor circumstances as to deserve relief, then the said justice shall give an order, in writing, to the said overseer of the poor to make such allowance, weekly or otherwise, to every such poor person or persons as he shall think in his discretion his, her or their necessities may require ; if such township have a poor house, said justice may, in his discretion, order such poor person or persons removed to it.

The overseer of the poor shall make no other or further allowance to such poor person or persons than what by the said order shall be directed.

The justice of the peace shall, in no case, make an order for the relief of any poor person or persons without an application for such relief being first made by an overseer of the poor.

If the legal settlement of any poor person or persons is determined to be within this State, but without the county where the application for relief is made, and public relief is necessary, the said justice of the peace shall issue and deliver his warrant, directed to any constable of the county, directing him to take said person to his or her last place of legal settlement, and deliver said poor person to the overseer of the poor of the township, city or borough or other municipality where the legal settlement has been so determined to be ; the justice shall also deliver to

the said constable a copy of the evidence and his determination to be served with said warrant of removal.

If upon the examination as aforesaid of any poor person, the justice of the peace shall find that such person has no legal settlement in this State, the justice shall then proceed to inquire, if he or she has resided for six months, continuously, in any city, borough, incorporated town, incorporated village or township, and if so, then said justice of the peace shall issue and deliver his warrant to any constable of the county, directing said constable to remove such poor person or persons to such city, town, village, borough or township where they adjudge that such person or persons shall have last resided for six months continuously, to be delivered to the overseer of the poor at that place; the said justice shall also deliver with his warrant, a copy of the evidence and his adjudication showing such poor person has no legal settlement in this State, and where such poor person last resided, continuously, for six months.

If any person be removed by virtue of this section, from one township to another within this State, by warrant under the hand and seal of any justice of the peace of this State on order of removal, the overseer of the poor of that place to which such poor person shall be removed as aforesaid, is hereby required to receive the said poor person, and provide for such poor person in the manner prescribed in this act for the public relief of poor persons.

And justices of the peace are empowered and required to issue their warrants for the appearance and removal of any poor person according to the terms of this section; and all constables and overseers of the poor are authorized and required to execute all such warrants and orders of removal when delivered to them for execution, and as part of the proper execution of the said writs of removal, they shall serve a copy of the evidence and the finding of the justice of the peace who determined the last place of legal settlement of such poor person, upon the overseer of the poor or other authority to whom such poor person is ordered to be delivered.

If any overseer of the poor has reason to believe any poor person is likely to become a public charge, he may of his own motion, apply to a justice of the peace to have the legal settle-

ment of such person determined and have his removal effected, if his or her legal settlement is elsewhere.

The expense of such examinations and removals shall be paid by the overseer of the poor of the township where the application for relief is made; provided, however, that in counties having county poor houses the board of chosen freeholders of such county shall pay all expenses of removal of poor persons to said county poor houses.

All and every such person, who shall think him or themselves aggrieved by any such warrant of removal granted by any justice of the peace, or by such removal of any poor person as aforesaid, may appeal to the next court of quarter sessions of the peace of the county where such poor person shall be removed from, in the manner hereinafter prescribed.

Overseer of the poor to cause the arrest and return of paupers, and magistrates to order pauper committed, &c.

Sec. 220. And be it enacted, That if any person or persons removed as aforesaid, shall return to the place from whence he, she or they were so removed, with intent to remain there, and shall not depart such place within twenty-four hours after notice to him, her or them given to that purpose by the overseer of the poor of such place, in that case it shall and may be lawful for such overseer to make complaint to some magistrate of the county or township to which such person returns, who is hereby required either to send such person away again, or to commit him or her to close confinement, to be fed at the expense of the county on bread and water only, for such time as the said magistrate shall think proper, and then to send him, her or them back again to the place whither he, she or they were first ordered and removed to in the manner aforesaid, and so often as the case shall happen; provided, always, that if any person or persons complained against as aforesaid, shall enter into bonds with two good and sufficient sureties in the sum of one hundred and fifty dollars, with condition to indemnify and save harmless the township from all charges and expenses to which the same may be liable by such person or persons being resident there, then in such case, he, she or they shall not be removed as hereinbefore directed, anything in this act to the contrary thereof in anywise notwithstanding; which bond shall be taken before a magistrate, who shall deliver the same to the overseer of the poor so intended to be kept harmless, and he shall safely keep the said bond, and deliver it to his successor.

Sec. 221. And be it enacted, That when any person having a legal settlement in this State shall become chargeable to any township, and shall be removed to his or her place of settlement by an order of a justice of the peace, as prescribed by this act, and shall thereafter return to the township from whence so removed as aforesaid, and shall there again become chargeable, it shall be the duty of the overseer of the poor of the township, where the legal settlement of such pauper has been so fixed as aforesaid, on being notified by mail, by the overseer of the poor of the township where such pauper has again become chargeable, to take back such pauper, on the original order, to the place of his or her legal settlement, fixed as aforesaid, and to refund to the said township where the said pauper has become chargeable as aforesaid, any money that may have been expended in the support of such pauper.

Overseer of the poor shall take back upon original order a returning pauper.

Sec. 222. And be it enacted, That anything in the two hundred and nineteenth section of this act, repugnant to or conflicting with the two hundred and twentieth section thereof, shall be held to be of none effect.

Sec. 223. And be it enacted, That if any person shall come out of any place where he or she shall be legally settled into any township within this State, and shall happen to be taken sick or lame, so that they cannot conveniently move back to the place of their last legal settlement, then the overseer of that place into which such person shall come as aforesaid shall give notice to the overseer of the township out of which such person shall come as aforesaid of the name, circumstance and condition of such person, and request such overseer to take care of, and relieve and maintain such sick or lame person during his or her illness, and also to provide for the funeral of such person if he or she should happen to die; and if such overseer shall neglect or refuse to do so, upon such notice given as aforesaid, that then and in that case it shall be lawful for any justice of the peace of the county or township where such person has last gained a legal settlement, and he is hereby authorized and required, upon complaint made to him, to cause all such sum and sums of money as shall be necessarily expended in the maintenance of such poor person in his or her sickness or lameness, or for his or her funeral, by warrant under his hand and seal,

Overseer of the poor to give notice to another overseer of the poor in certain cases to have lame, sick or deceased pauper cared for and buried if deceased.

to be directed to some constable of the said county or township, to be levied in the usual manner by distress and sale of the goods and chattels of the said overseer of the poor so neglecting or refusing to take care of and provide for any such person as aforesaid; and such sum or sums of money so recovered shall be paid to the overseer of the poor of such township where such person shall happen to be sick, lame or die as aforesaid; and the overplus of the money arising by the sale of such goods and chattels, after the lawful costs and charges are deducted, if any there be, shall be paid to the owner.

To inventory
and sell goods
and chattels of
poor person ap-
plying for re-
lief.

Sec. 224. And be it enacted, That when any poor person or persons shall apply for relief from any township within this State, the overseer of the same shall take an inventory of every such poor person or persons' goods and chattels before he, she or they shall be admitted to relief; and in case of the death of any such poor person so obtaining relief as aforesaid, the said overseer shall cause such goods and chattels to be sold at public vendue, and out of the money arising therefrom shall reimburse the township all such charges and expenses which they may have been put to in maintaining all and every such poor person or persons or their families; and all sales and bills of sale made or given for any such poor person or persons' goods and chattels during the time they shall be chargeable to any such township are hereby declared to be null and void and of no effect.

Overseer of
poor may seize
goods, chattels,
&c., of abscond-
ing father or
widow leaving
children a pub-
lic charge.

Sec. 225. And be it enacted, That it shall and may be lawful for the overseer of any township within this State where any father shall run away or absent himself from his wife and children, or any widow shall run away or absent herself from her children and leave them a public charge, to apply to a justice of the peace, and by warrant under the hand and seal of the said justice to take and seize the goods and chattels, and to let out and receive the annual rents and profits of the lands and tenements of such father or mother so absconding as aforesaid for and towards the maintaining, bringing up and providing for such wife, child or children so left as aforesaid; and so soon as the said seizure shall be allowed and confirmed by the general quarter sessions of the peace, it shall and may be lawful for the said overseer, from time to time and as often as the case

may require, to sell and dispose of so much of the said goods and chattels as may be necessary, at public vendue, to the highest bidder, and to apply the money arising therefrom towards the maintenance of such poor family so left as aforesaid.

Sec. 226. And be it enacted, That any innkeeper, distiller, grocer or other person who having had notice of an order of any justice or justices made pursuant to the provisions of "An act concerning disorderly persons," approved April 9, 1875, and the supplements thereto, shall in any manner furnish or supply any intoxicating liquor to any person convicted under said act or supplements as a disorderly person, or knowingly to any member of the family of the person so convicted, or to any person for him or her, or who shall knowingly or willingly allow any intoxicating liquor sold or furnished by him to be drank in and upon his premises by such convict, shall be guilty of an offence, and shall for each such offence forfeit and pay the sum of twenty dollars, to be sued for and recovered in an action on contract, with costs of suit, before any justice of the peace in and for the county in which said offence is committed; the said suit to be brought by the overseer of the poor of the township in which the person convicted shall at the time of his conviction reside and in the corporate name of said township; and the penalty so recovered shall go to the use of said township, except when the convict has a family residing in said township, then in that case one-half of said penalty shall go to the township and the other half to the family of said convict.

Penalty against certain persons for furnishing intoxicating liquor to persons convicted as disorderly.

Sec. 227. And be it enacted, That the overseer of the poor when applied to for such purpose by one or more credible person or persons giving information sufficient to warrant the commencement of a prosecution under the provisions of the last foregoing section, shall forthwith commence such actions and prosecute the same to effect.

(Overseer of the poor to prosecute for penalty.

Sec. 228. And be it enacted, That if any woman shall be delivered of a bastard child which shall be chargeable or likely to become chargeable to any township, or shall declare herself to be pregnant of any child liable to be born a bastard and to become chargeable to any township, any overseer of the poor

of the township where such woman may be, or of the township wherein the legal settlement of such woman may be, may apply to the justice of the peace of the same county wherein such woman may be to make inquiry into the facts and circumstances of the case; and the said woman shall be examined and the reputed father arrested and tried according to the terms of "An act for the maintenance of bastard children," approved March the twenty-seventh, eighteen hundred and seventy-four, and the several supplements thereto.

Proceedure in
cases of bas-
tardy.

Sec. 229. And be it enacted, That whereas, the putative father and lewd mother of bastard children often abscond from the township and from the county, and leave the said bastard children a charge upon the township where they are born or legally settled, although such putative father or mother have estate sufficient to support such children and to discharge the township, therefore it shall and may be lawful for the overseer of the poor of such township where any bastard child shall be born or settled, to apply to any justice of the peace of the county or township where the estate, real or personal, or any part thereof, of such putative father or lewd mother may be, and by warrant under the hand and seal of the said justice, who is hereby authorized and required to issue the same, to seize and take the goods and chattels and to let out and receive the annual rents and profits of the lands and tenements of such putative father or lewd mother so absconding as aforesaid, for and towards the sustenance, bringing up and education of such bastard child, so left as aforesaid; and as soon as the said seizure shall be allowed and confirmed by the court of quarter sessions of a county, it shall and may be lawful for the overseer of the poor of such township, from time to time, and as often as the case may require, to sell and dispose of so much of the said goods and chattels at public vendue, to the highest bidder, and to receive the said rents and profits, or so much thereof as shall be ordered by the said sessions, and to apply the money arising therefrom towards the sustenance, bringing up and education of such bastard child so left as aforesaid; and further, that the said overseer of the poor shall be accountable to the court of quarter sessions for all such sum or sums of money as shall or

may arise from every such sale or sales or be by him received for the rents and profits of such lands or tenements

Sec. 230. And be it enacted, That it shall and may be lawful for the overseer of the poor, with the assistance and approbation of a justice of the peace of any county or township of this State, and they are hereby enjoined and commanded to put forth and bind out any poor child or children who have no parents, or whose parents shall apply to the said overseer for relief, or the child or children of any poor parent whatsoever, who shall bring up their said children in sloth, idleness and ignorance, and upon advice and direction given by the said overseer, shall for three months after such advice and direction, refuse or neglect to put forth and bind out such poor child or children for such a number of years as the said justice and overseer, in their discretion, shall think proper, for a male person until he shall arrive at twenty-one years of age, and for a female until she shall arrive at eighteen years of age, and no longer; and the said justice, in conjunction with said overseer, among the common covenants in the indenture and indentures, made and agreed upon between the parties, shall always insert a clause providing, that every such master and mistress to whom such poor child or children shall be bound out as aforesaid, shall cause every such child and children to be taught and instructed to read and write; and the said justice and overseer are hereby appointed the guardians of all and every such poor child and children so put forth and bound out as aforesaid, to take care that the terms of the indenture or indentures, covenant and covenants, agreed upon between them and the master or mistress of every such poor child be performed and fulfilled, and that he, she or they be not abused or ill used; which said justice and overseer as aforesaid, are hereby empowered and directed to inquire into the same, and to redress any such grievance or grievance in such method as prescribed by law; provided, however, that in counties where the maintenance of the poor has been assumed by the county authorities, the children committed to the county poor houses shall be committed to some duly incorporated charitable institution, as directed by an act entitled "A further supplement to an act for the settlement and relief of the poor," approved March twenty-fifth, eighteen

Overseer of the poor and a justice of the peace may bind out poor children in certain cases.

Terms of indenture.

hundred and eighty-one; and provided, further, that in counties in which there does not exist a city of over twenty thousand inhabitants, the overseer of the poor of any township therein may, when application shall be made to him for the relief and in behalf of any poor child or children under the age of twelve, and the legal settlement of the same shall be determined as directed by this act to be in such county aforesaid, may apply to the court of common pleas of such county where such child or children are declared legally settled, to have them committed to some duly incorporated children's home according to the direction and agreeably to the terms of an act entitled "A further supplement to an act for the settlement and relief of the poor," approved March nineteenth, eighteen hundred and seventy-nine.

Overseer of the poor may cause return of poor person traveling to his home.

Sec. 231. And be it enacted, That if any person not being in the place in which he usually lives or has his home, shall apply to any overseer of the poor of any township in this State, that he is desirous to return to his home, but is poor and has not the means to do so, the said overseer of the poor may employ or let out such poor person to labor at some suitable place to be by him selected and at such wages as shall seem to be just, and when in the opinion of said overseer such poor person shall have earned a sufficient sum, said overseer shall with the money so earned and with such additions thereto from the treasurer of the township as he may think reasonable, cause such person to be returned to his home whether in this State or elsewhere, provided that the expense shall not exceed twenty dollars.

Overseer of poor shall require bond of master of ship before landing passengers from foreign ports.

Sec. 232. And be it enacted, That in all cases wherein any ship or vessel shall arrive within any port or harbor within this State, having on board passengers coming from any foreign port or place, it shall and may be lawful for the overseer of the poor of the township at which the said ship or vessel may arrive, or any justice of the peace, to require of the master and commander of such ship or vessel a bond, with approved security, to the inhabitants of such township, in a sum not exceeding two hundred dollars, conditioned for the maintenance and support of any passenger on board such ship or vessel as aforesaid, who may be sick or infirm, or otherwise incapable,

in the opinion of said overseer or of such justice, of providing for his or her own support.

Sec. 233. And be it enacted, That if the master or commander of any ship or vessel, arriving as aforesaid, shall land or suffer to be landed from on board his said ship or vessel, any passenger who may be sick, infirm or otherwise incapable of providing for his or her own support, except by license or permit from the overseer of the poor, without having first entered into bond as aforesaid, such master or commander shall forfeit and pay, for each offence, the sum of one hundred dollars, to be sued for and recovered by the overseer of the poor of the township, for the use of the same, in an action upon contract, with costs of suit, before any justice of the peace of said township, or in any other court having cognizance thereof.

Penalty for landing before giving bond.

Sec. 234. And be it enacted, That it shall be the duty of the overseer of the poor of the several townships in this State, to make out and furnish to the board of chosen freeholders of the county in which said townships are situated a list of all the poor lunatics and idiots within the bounds of their townships, stating the age of such lunatics or idiots, when such lunacy commenced, what means, if any, they have for support, with all other facts connected with each case, calculated to give information of their actual state and condition; said report to be made annually to the said board of chosen freeholders at their annual meeting.

Overseer of poor to annually furnish to board of chosen freeholders, list of poor lunatics and idiots.

Sec. 235. And be it enacted, That in all cases where any fines or forfeitures are created by this or any other act of the legislature of this State and made payable to the overseer of the poor of the township, for the use or support of the poor, and in all cases of an estate or estates that may hereafter escheat to the use of the poor of a township, and made payable to the overseer of the poor in such counties where the poor are kept in county poor houses, it shall be the duty of every overseer receiving any such moneys to pay over the same to the board of chosen freeholders of the county or the committee of such board of chosen freeholders having charge of the county poor

house, and therewith render a statement certifying on what account such moneys have been by him or them received, a copy of which statement shall also be transmitted to the said board, or its committee having charge of said poor houses which payment and account aforesaid shall be rendered and made yearly and every year on or before the first day of March.

The overseer of the poor may grant relief to poor persons in immediate necessity under certain conditions.

Sec. 236. And be it enacted, That it shall be lawful for the overseer of the poor in any township of this State, when application shall be made to him for the relief of any poor person or persons, to grant such relief as their immediate necessities require and to forthwith report the same to one or more members of the township committee, who then, with the overseer, may continue to grant such poor person or persons such relief from time to time, or cause their removal to the county poor house; provided, the said overseer and said committee or committeeman shall proceed, as required by this act, to have the legal settlement of such poor person or person, determined; and provided further, if the legal settlement of such person is determined to be elsewhere than in the township where the relief is asked for, the overseer of the poor shall give the notice required by section two hundred and twenty-two of this act to the overseer of that place for the care of any sick or lame paupers and their burial in case of death; provided also, that the authority by this section, granted to the overseer of the poor, shall only be used by said overseer in cases where the necessity is so immediate and urgent that the ordinary course of procedure directed by this act is too slow to meet such immediate and urgent necessity.

Overseer of poor shall build purchase or hire a house or houses for the better maintenance of poor when so authorized.

Sec. 237. And be it enacted, That the overseer of the poor of any township, when authorized by a majority of the legal voters at the annual township election or any special election duly called for that purpose, shall build, purchase or hire any house or houses in such township and shall purchase necessary materials for that purpose out of the money provided or to be provided for the relief of the poor, and there shall keep, maintain and employ all and every person and persons entitled to

relief, as provided by this act, in that township, and shall take the benefit of the work, labor and service of any such poor person or persons who shall be kept and maintained in any such house or houses, for the better maintenance and relief of such poor persons who shall be there kept and maintained; and in case any poor person or persons claiming relief of any township within this State, where such house or houses shall be so built, purchased or hired, shall refuse to be lodged, kept to work and maintained in such house or houses, such poor persons or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered, by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer of any such township; provided, however, that nothing in this section shall interfere with the township committee's control and management of any poor farm when the purchase of such farm has been authorized by the inhabitants of any township in this State, as directed by this act.

Sec. 238. And be it enacted, That where any township may be too small to build, purchase or hire such house or houses, in the above section mentioned, the overseers of the poor of two or more townships, when authorized by a majority of the legal voters at the annual township election or any special election duly called for that purpose in their respective townships, shall join together and unite in building, purchasing or hiring such house or houses, for the lodging, keeping and maintaining of the poor of such places so joining together and uniting, and there to keep, maintain and employ the poor of such united places as aforesaid, and to take and have the benefit of the work, labor or service of any poor there kept and maintained, for the better maintenance and relief of the poor there kept, maintained and employed; and in case any person claiming relief of any such united places as aforesaid, shall refuse to be lodged, kept to work or maintained in the house or houses built, purchased or hired for such united places as aforesaid, such poor person or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer or overseers of any such

Overseer of poor of several townships may join in building, purchasing or hiring a house or houses for better maintaining the poor when so authorized.

township ; provided, however, that nothing in this section shall interfere with the township committee's control and management of any poor farm, when the purchase of such farm has been authorized by the inhabitants of any township or townships of this State, as directed by this act.

Overseer of poor may contract for maintenance of poor of other townships when so authorized.

Sec. 239. And be it enacted, That it shall and may be lawful for the overseer of the poor of any township, with the consent and approval of a majority of the legal voters of the township, expressed by resolution at any general or special township election duly called and held in any township where a house or houses shall be built, purchased or hired, as in the above sections directed, to contract with the overseer of the poor of any other place for the lodging, maintenance and employment of any poor person or persons, to such other place belonging as to them shall seem meet ; and in case any such poor person or persons belonging to any other township in this State shall refuse to be lodged, maintained and employed in such house or houses so contracted for as aforesaid, such poor person or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer or overseers of any such township.

When to execute deed of land and buildings used for poor persons, to board of chosen freeholders.

Sec. 240. And be it enacted, That the overseers of the poor in the several townships of this State shall make a deed or deeds to the board of chosen freeholders of their respective counties of all such land and buildings owned by any township for the accommodation and maintenance of the poor as they may have built and for which the board of chosen freeholders of the county shall pay according and agreeable to the terms of "An act to incorporate the chosen freeholders in the respective counties of this State," approved April sixteenth, eighteen hundred and forty-six.

The Powers and Duties of a Constable.

In pursuit of the arrangement adopted at the outset a synopsis has been made of all acts and parts of acts having reference to this subject, but many of the powers and duties of that officer are so blended with laws entirely distinct from the governmental affairs of townships that it is thought unnecessary to do more than refer, without special comment, to his powers and duties, except so far as they relate to his public and general obligations. For brevity the references are to the "Revision and Supplement to Revision" so far as they respectively indicate the subject matter.

"An act respecting constables," Rev., p. 148, provides for the giving of a bond and proceedings in case of forfeiture. The duty to make and furnish a bond has been disposed of under the title "The mode of qualifying," except so far as they relate to the renewal of the same as required by a "Supplement to an act entitled An act respecting constables," S. Rev. p. 130, S. 4, to which requirement a section is presented.

Rev., p. 28, S. 74, authorizes a constable to execute search warrants for cruelly treated animals; Rev. p. 53, S. 62, directs him to execute writs of attachment and provides for the sale by him of goods and chattels attached in the event of judgment being obtained against the defendant; Rev., p. 70, S. 2 and 3, relate to the execution of warrants against the putative father of a bastard; Rev., p. 135, S. 3, to apprehend persons violating the provisions of the act for the preservation of clams and oysters; Rev., p. 171, S. 8, execute precepts of coroners for the summoning of jurors; Rev., p. 273, S. 38, bring persons accused of crime before justices of the peace when a warrant is issued for that purpose; Rev., p. 306, S. 10, to apprehend disorderly persons; Rev., p. 309, S. 6, summon and swear appraisers in matters of distress for rent; Rev., p. 311, S. 16, may break open houses, barns, stables and out-houses and take and seize goods and chattels for arrears of rent; Rev., p. 360, S. 133, makes it the duty of a constable to arrest persons found by them in the actual violation of the provisions of section sixty-three of "An act concerning elections;" Rev., p. 422, S. 2, may order inhabitants to assist in extinguishing or stopping the progress of fires in woods, marshes or meadows; Rev., p.

541, S. 17, to serve summons issued by justices of the peace and endorse thereupon the time and manner he executed the same, and sign his name thereto ; Rev., p. 542, S. 19, pay over moneys collected at time of service of summons ; Rev., p. 542, S. 20, may take bond from persons arrested by virtue of a warrant issued by a justice of the peace in certain cases and deliver the same to the justice ; Rev., p. 542, S. 33, annex to venire issued by a justice of the peace a list of the persons summoned as jurors ; Rev., p. 548, S. 46, to levy and make the debt or damages and costs of the goods and chattels of a defendant, and in certain cases to take the body of the defendant and convey him to the jail of the county ; Rev., p. 550, S. 58, 59, 60 and 61, relate to the duties of constables to whom executions are directed and the procedure under the same ; Rev., p. 551, S. 66, provides for the priority of executions ; Rev., p. 552, S. 67, inventory goods and chattels levied on by a constable ; Rev., p. 563, S. 129, constitutes and defines constables as ministerial officers of justices' courts ; Rev., p. 573, S. 14, empowers constables to execute writs of possession issued by a justice of the peace by virtue of the provisions of the act concerning landlords and tenants ; Rev., p. 577, S. 31, is supplemental to the last foregoing provision ; Rev., p. 786, S. 153, constitutes a constable an officer of the orphans' court and directs him (also the sheriff of any county) to serve all process and orders of the court or judges, directed to him (or the sheriff) to be served within the county ; Rev., p. 839, S. 17, directs a constable upon a warrant issued in the matters of the examination of persons who have not obtained a legal settlement to bring such person or persons before a justice of the peace for examination relating to their last place of settlement ; Rev., p. 843, S. 31, commands constables to bring applicants for relief made to any overseer or overseers of the poor before justices of the peace for examination ; Rev., p. 905, S. 6, provides that it shall be the duty of any constable (justice of the peace or sheriff) to seize and take possession of all goods and chattels of any person or persons who for gain or reward exhibit or show any menagerie or collection of beasts or animals, or any circus, or exhibit, show or perform any feats of activity of horses or other animals or their riders, or both, or any such like shows or

exhibitions without having first obtained a license for that purpose; Rev., p. 978, S. 1, provides that proclamation shall be made by a constable, in the absence of a justice of the peace, sheriff or under-sheriff, under the provisions of the act entitled "An act to prevent routs, riots and tumultuous assemblies;" Rev., p. 1146, S. 34, 35, 36, 39, refer to the duties of a constable in relation to the enforcement of the payment of taxes laid on unimproved or untenanted land, or land tenanted by any person or persons (not the lawful proprietor) who are unable to pay the proprietor's tax on the same. The thirty-fourth (34) section provides "that if the tax which shall be laid on any unimproved or untenanted land be not paid agreeably to law, or if tenanted by any person or persons (not the lawful proprietor) who are unable to pay his or her tax as aforesaid, it shall be the duty of the township collector to make return thereof to a justice of the peace of the county, who is hereby authorized and required to issue a warrant to any constable of the said county, commanding him to levy such tax by distress and sale of so much timber, wood, herbage, or other vendible property of the owner, and on the premises, as will be sufficient to pay the same, with costs in the manner prescribed by the eighteenth section of this act." The eighteenth (18th) section referred to is section eighteen (18) of the act entitled "An act concerning taxes," approved April 14, 1846 (Rev., p. 1139), and provides "that it shall be the duty of the justice of the peace, within five days after the receipt of the list of the names of the delinquents, to make out and deliver to the constable or constables, a warrant or warrants, requiring him or them to levy the tax so in arrear, with costs, by distress and sale of the goods and chattels of the delinquent, giving at least four days notice of the time and place of such sale, by advertisement set up in three of the most public places in the township; and it shall be the duty of the said constable or constables to pay the tax for which such warrant is issued to the township collector within forty-five days after the date thereof; and the said warrant shall further direct, that if the goods and chattels of the delinquent cannot be found, or not sufficient to make the money required, the constable shall take his or her body, if to be found in the county and deliver the same to the sheriff of

such county or his jailer, to be kept in close and safe custody until payment be made of the said tax with costs."

Section twenty-one (21) of the same act (Rev., p. 1143), provides "that it shall be the duty of the constable to return the said warrant to the justice who issued the same, with a schedule thereunto annexed, containing a particular account of the money by him levied of the goods and chattels of or received from each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon the receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, and shall return the original warrant, if not fully executed, to the constable, who is hereby commanded to proceed on and execute the same." It will be noticed that section eighteen (18) fixes a duty upon constables with reference to the execution of tax warrants generally, and section twenty (20) provides for a return of the same, and if not fully executed, commands further procedure under the execution of the same, while sections thirty-four (34) and thirty-five (35) specifically apply to a constable's duty in the event of tax warrants being issued for the collection of taxes laid on unimproved or untenanted land.

The terms of sections eighteen (18), twenty-one (21), thirty-five (35), thirty-six (36) and thirty-nine (39) of the act last referred to are so mandatory that it is thought proper to incorporate their provisions in sections indicating the general duties of a constable.

Rev., p. 1193, S. 7, enjoins upon a constable, by direction of the presiding officer of any town meeting, the duty to carry out of such meeting any person who shall behave in a disorderly manner, and place him in a place of confinement. More recent legislation has substantially made that duty obsolete.

Rev., p. 1208, S. 2, of the act entitled "An act to define and suppress tramps," approved April 19, 1876 (P. L., 1876, p. 218), designates another general duty of a constable in the following language :

"That if any person shall be found offending in any county, city, township, borough or district in this State against this act, it shall and may be lawful for any constable or police

officer of such place, and he is hereby enjoined and required, on notice thereof given him by any of the inhabitants thereof, or without such notice, on his own view, to apprehend and convey, or cause to be conveyed such person to a justice of the peace, or other magistrate, of such place, who shall examine such person, and shall commit him or her, being thereof legally convicted before him * * * .”

Rev., p. 1230, S. 11, is dependent so far as the duties of a constable are concerned, upon the provisions of section ten (10) of the act entitled “An act for suppressing vice and immorality,” which tenth (10th) section is as follows :

“From and after the passage of this act, it shall not be lawful for any person or persons to erect, place or have any booth, stall, tent, carriage, boat or vessel or other place, for the purpose or use of selling, giving, or otherwise disposing of any kind of articles of traffic, spirituous liquors, wine, porter, beer, cider or any other fermented, mixed or strong drink (except as hereinafter excepted), within three miles of any place of religious worship, in this State during the time of holding any meeting for religious worship at such place.” Out of the conditions of the tenth (10th) section arises a plain and imperative duty of constables, any justice of the peace, or two freeholders of the county where the offence is or shall have been committed, as appears by the language of the eleventh (11th) section, which is as follows :

“If any person or persons shall or do violate this act, by erecting, fixing or having any booth, stall, tent, carriage, boat or vessel, or other place, for the purpose or use aforesaid, or by selling, bartering, giving, or otherwise disposing of any kinds of articles of traffic, spirituous liquors, wine porter, beer, cider or other fermented, mixed or strong drink, in, at, or about any such booth, stall, tent, carriage, boat or vessel, or other place, prepared or used for the purposes aforesaid, within three miles of any place of religious worship, during the time of holding any meeting for religious worship at such place, the person or persons so offending shall first be informed of his, her or their violation of this act, and shall be warned by any justice of the peace, constable, or two freeholders of the county where the

offence is or shall have been committed, to desist from such offence, and to remove such booth, stall, tent, carriage, boat or vessel, together with all such articles of traffic, spirituous liquors, wine, porter, beer, cider or other strong drink, belonging to or in possession of the person or persons so offending; and if such person or persons on receiving such information and warning shall forthwith cease to offend against this act, and shall remove as aforesaid at least three miles from such place of religious worship, then no further proceeding under this act shall be had against such person or persons; but if such person or persons shall refuse or neglect immediately to remove as aforesaid when informed and warned as aforesaid, then all the said articles of traffic, spirituous liquors, wine, porter, beer, cider and other fermented, mixed and strong drink, and all vessels, chests and other things containing the same, together with such booth, stall, tent, carriage, boat or vessel, or other place prepared or used for the purpose aforesaid, shall be and are hereby declared to be forfeited, and it shall be lawful for any justice of the peace and constable, with two freeholders of the county to seize and take possession of all or any part of the said forfeited articles and liquors, together with such booth, stall, tent, carriage, boat or vessel, and at any time within ten days after, to advertise and sell the same; and after deducting and paying the necessary and lawful expenses of such seizure and sale, the residue of the proceeds of such sale or sales shall be paid to the overseer of the poor of the township for the use of the poor of the county where the support of the poor is a county charge, and where it is a township charge to the poor of the township where such offence shall have been committed.”

Section twelve (12) of the same act excepts from its operation “Any licensed tavern keeper, in his or her ordinary and lawful business, at his or her usual place of residence, specified in his or her license, nor shall it be so taken and construed as to affect any merchant, shop keeper, farmer, merchant or other person in the usual and lawful transaction of his, her or their ordinary concerns and business, in their usual places of doing business; neither shall it be so taken or construed as to affect any person or persons attending any religious meeting or their property; nor shall it be so taken, construed, or understood, as

to affect any person or person who shall have a permit in writing from the person or persons having the oversight, charge and management of such meeting, to sell bread and other necessary articles of food for man and beast ; provided the conduct of persons attending such meeting shall accord with the lawful rules and regulations of such meeting and the property of such persons attending such religious meeting be not of the description forbidden by this act."

Section seven (7), Rev., p. 1340, and section eight (8), Rev., p. 1341 (P. L., 1877, p. 187, S. 2 and 3), "Supplement to an act entitled 'An act to amend and consolidate the several acts relating to game and game fish,' prescribing a method of procedure for the better enforcement of the game laws of this State," require certain duties of any constable or police officer.

S. Rev., p. 13, S. 30, authorizes a constable, sheriff, undersheriff or police officer to execute search warrant when complaint is made on oath or affirmation by any person that there is reasonable cause to believe that the law in relation to cruelty to animals is being violated, and fixes the hours between which such search warrant shall be executed ; S. Rev., p. 13, S. 32, arms a constable and the officers before enumerated to enter "any place, building or tenement where there is an exhibition of the fighting or baiting of any bull, bear, dog, cock, bird or other living animal or creature, or where preparations are being made for such an exhibition, and without warrant to arrest all persons there present and take possession of all bulls, bears, dogs, cocks, birds or other living animals or appliances used or to be used in such exhibition," and directs such constable or officer to take the person so arrested before the nearest police magistrate, district court or justice of the peace, and make complaint in compliance with the provisions of the act entitled "An act for the prevention of cruelty to animals," approved March 11, 1880, P. L., 1880, p. 212.

Sections thirty-five (35) and thirty-six (36), (S. Rev., p. 15), and being sections fifteen (15) and (16) of the act last referred to seems to be a repetition of sections (9) and eleven (11) of the same act with the addition of designating the procedure against persons found participating in the violation of the provisions of that act ; S. Rev., p. 33, S. 3, 5 and 6 (P. L., 1885, p.

265, S. 2 and 3), authorize a constable having a warrant issued for the arrest of any reputed father of a bastard child, or of a child likely to be born a bastard, to execute such warrant on Sunday and carry such person on the same day before the justice of the peace issuing or endorsing the warrant.

S. Rev., p. 181, S. 8, directs how many, how and what constables, shall be selected for attendance at sessions of the supreme and circuit courts of this State.

The foregoing references to the powers and duties of constables so far as they relate to powers and duties affecting the general public, and their powers and duties as conservators of the peace, suggest the following analysis, in conformity with which the following legislation is suggested :

1. Annually to renew official bond.
2. Execute search warrants for cruelly treated animals.
3. Execute precepts of coroners for summoning jurors.
4. May order inhabitants to assist in extinguishing or stopping the progress of fires in woods, marshes or meadows.
5. An officer of orphans' courts.
6. By warrant issued in the matter of legal settlement bring persons before a justice of the peace.
7. Shall make return of tax warrants to the justice of the peace who issued the same, with an account of the money received by him by virtue of such warrants.
8. Duty to apprehend tramps.

1. TO RENEW OFFICIAL BOND.

Annually re-new official bond. Sec. 241. And be it enacted, That the several constables elected under the provisions of this act shall renew their bonds annually, and if they shall neglect or refuse so to do within thirty days after the expiration of each year during the term for which they have been or may hereafter be elected, the office of the constable so neglecting or refusing shall be construed as being vacant.

2. TO EXECUTE SEARCH WARRANTS FOR CRUELLY TREATED ANIMALS.

Execute search warrants for cruelly treated animals.

Sec. 242. And be it enacted, That when any complaint is made on oath or affirmation before any justice of the peace that

the complainant believes and has reasonable cause to believe that the law relative to cruelty to animals has been or is being violated in any particular building or place, such justice of the peace, if satisfied that there is reasonable cause for such belief, shall issue a search warrant authorizing any constable (in the absence of any sheriff, under-sheriff or agent of the New Jersey Society for the Prevention of Cruelty to Animals, &c.), to enter and search such building or place ; provided that nothing in this act contained shall be construed to prohibit or interfere with any properly conducted scientific experiments or investigations, which experiments or investigations shall be performed only under the authority of some regularly incorporated medical society of this State, nor shall the same be construed to prohibit or interfere with the killing or disposing of any animal or creature by virtue of the authority and order of any of the constituted authorities of this State.

Sec. 243. And be it enacted, That any constable, in the absence of any sheriff, under-sheriff, or agent of the New Jersey Society for the Prevention of Cruelty to Animals, is hereby authorized and empowered to enter any place, building or tenement where there is an exhibition of the fighting or baiting of any bull, bear, dog, cock, bird or other living animal or creature, or when the preparations are being made for such an exhibition, and without warrant arrest all persons there present, and take possession of all bulls, bears, dogs, cocks, birds, or other living animals or creatures there found engaged in fighting, and also all implements or appliances used or to be used in such exhibition ; such persons so arrested shall be taken before the nearest police magistrate, district court or justice of the peace, who, upon complaint being made and warrant issued, returnable immediately, the persons being in custody, and such police magistrate, district court judge, or justice of the peace being satisfied as to the guilt of said persons being in custody, may adjudge that each of said persons shall forfeit and pay such sum, not to exceed one hundred dollars, together with costs, as the said police magistrate, district court judge or justice of the peace shall determine, and the said person or persons so arrested shall be imprisoned in the jail of the county in which said offence is committed until the amount of such forfeiture and costs, if any, are paid.

May arrest
without war-
rant, persons
present at ex-
hibition of dog
fights, &c.

3. EXECUTE PRECEPTS OF CORONERS FOR SUMMONING JURORS.

To execute pre-
cepts of coro-
ners for sum-
moning jurors.

Sec. 244. And be it enacted, That whenever any of the coroners of the several counties of this State shall make out and deliver to any constable of the county, a precept directed to such constable requiring him to summon a jury to appear before him at a time and place in such precept mentioned, such constable shall forthwith execute the same, and shall appear at the time and place mentioned therein, and make return of such precept, with his proceedings thereon, to the coroner who issued it.

4 MAY ORDER INHABITANTS TO ASSIST IN EXTINGUISHING OR STOPPING THE PROGRESS OF FIRES IN WOODS, MARSHES OR MEADOWS.

May order in-
habitants to as-
sist in extin-
guishing fires
in woods, &c.

Sec. 245. And be it enacted, That when the woods, marshes or meadows in any part of this State shall be on fire the constable or constables residing in the vicinity of said fire, in the absence of a justice or justices of the peace, and the owner or owners of such woods, marshes, and meadows, their tenants, agents, superintendents, watchmen, and person or persons in charge of the same, shall and are hereby directed, required and empowered, forthwith to order such and so many of the inhabitants of the township or townships in which such fires may be, or residing in the vicinity of such fire, as such constable or constables may deem necessary, to repair to the place where such fire shall prevail, and there to assist in extinguishing or stopping the progress of the same; and if any person so ordered to assist in manner aforesaid, shall refuse or neglect to comply with such order, he shall forfeit and pay the sum of five dollars for every refusal or neglect to obey such order, to be recovered by action on contract, with costs of suit, to be brought by the owner or owners of such woods, marshes or meadows, before any justice of the peace of the county in which such order or notice was given, and the oath or affirmation of the constable who gave such order or notice, shall be sufficient evidence whereon to convict such offender, and the forfeiture so recovered shall be applied as a reward to the constable who ordered or notified such offender as aforesaid.

5. AN OFFICER OF ORPHANS' COURTS.

Sec. 246. And be it enacted, That the constables of the county shall be officers of the orphans' court of such county, Officers of orphans' courts. and shall in the absence or disability of the sheriff of such county or in common with such sheriff serve all process and orders of the court or judges, directed to such constable, to be served within such county.

6. BY WARRANT IN THE MATTER OF LEGAL SETTLEMENT BRING PERSONS BEFORE A JUSTICE OF THE PEACE.

Sec. 247. And be it enacted, That it shall be the duty of the constables of the several townships of this State, when so commanded by warrant issued by any justice of the peace who shall have reason to believe that any person or persons within such township who have not obtained a legal settlement therein, according to the directions, true intent and meaning of this act, is chargeable, or likely to become chargeable thereto (said justice of the peace having been first thereof informed by the overseer of the poor of such township), to bring such person or persons before the justice of the peace by whom such warrant was issued, at such time and place appointed and fixed in such warrant. Bring persons by warrant before a justice of the peace in matter of legal settlement.

Sec. 248. And be it enacted, That it shall be the duty of the constables of the several townships of this State, upon a warrant being issued and directed to any one of said constables, by a justice of the peace before whom examination may have been had and adjudication made, relative to the legal settlement of a person or persons chargeable or likely to become chargeable as in the preceding section expressed, to convey such person or persons to the place of his, her or their legal settlement, and to deliver him, her, or them to the overseer of the poor of the township in which the legal settlement of such poor person or persons shall have been determined to be. To convey persons to place of legal settlement.

7. SHALL MAKE RETURN OF TAX WARRANTS TO THE JUSTICE OF THE PEACE WHO ISSUED THE SAME, WITH AN ACCOUNT OF THE MONEY RECEIVED BY HIM BY VIRTUE OF SUCH WARRANTS.

Sec. 249. And be it enacted, That whenever a tax warrant shall have been issued by a justice of the peace to a constable Make return of tax warrants

for the collection of taxes in arrears, it shall be the duty of the constable to return the said warrant to the said justice of the peace within forty-five days after the date thereof, with a schedule thereto annexed, containing a particular account of the money by him received from the levy and sale of the goods and chattels of each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, and shall return the original warrant, if not fully executed, to the constable, who is hereby commanded to proceed and fully execute the same.

S. DUTY TO APPREHEND TRAMPS.

Sec. 250. And be it enacted, That all persons who shall come from any place without this State, or from any city, county, township, borough or place in this State, and have no legal settlement in the places in which they may be found, and live idly and without employment, and refuse work for the usual and common wages given to other persons for like work in the place where they are, or shall be found going about from door to door, or placing themselves in the streets, highways or roads to beg or gather alms, and can give no reasonable account of themselves or their business in such places, are hereby declared to be tramps; and that if any person shall be found so offending in any township of this State, it shall be lawful for any constable or police officer of such place, and he is hereby enjoined and required, on notice thereof given to him by any of the inhabitants thereof, or on his own view, to apprehend and convey, or cause to be conveyed such person to a justice of the peace or other magistrate to be dealt with according to the provisions of "An act to define and suppress tramps," approved April nineteenth, one thousand eight hundred and seventy-six.

Although section six (6) of "An act for the regulation of public shows" (Rev., p. 905), enjoins upon a constable a duty to the public, it is thought best to only refer to it here, because to incorporate his duty in that connection in a new section will in no particular make them plainer or more peremptory, but

might disturb the plain provisions of that act and lead to confusion rather than simplicity. The same suggestions will apply to his duties described in section one (1) of "An act to prevent routs, riots and tumultuous assemblies" (Rev., p. 978); section eleven (11) of "An act for suppressing vice and immorality" (Rev., p. 1230), and sections (7) and (8), pages thirteen hundred and forty (1340) and thirteen hundred and forty-one (1341) of the Revision (P. L., 1877, S. 2 and 3).

The Duties and Powers of Pound Keepers.

The legislature as early as eighteen hundred and forty-nine (P. L., 1849, pages 20, 170 and 246), and at several succeeding sessions (P. L., 1850, pages 159 and 300; P. L., 1851, pages 94, 95 and 459, and P. L., 1857, p. 196), passed special acts applying to several of the townships, to prohibit swine from running at large, which legislation was followed by other special acts to prevent horses, sheep and swine running at large in certain townships, which acts are the following: P. L., 1852, p. 24; P. L., 1853, p. 137; P. L., 1854, p. 363; P. L., 1855, p. 413; P. L., 1857, p. 470; P. L., 1858, p. 160; P. L., 1859, p. 458; P. L., 1860, pages 191 and 675; P. L., 1861, pages 197 and 433; P. L., 1862, pages 122, 160, 197, 316 and 343; P. L., 1863, pages 83, 425 and 485; P. L., 1864, p. 615; P. L., 1865, pages 48, 135, 419, 433, 645 and 661; P. L., 1868, pages 757 and 1160; P. L., 1869, pages 535, 816, 859, 861, 1072 and 1103; P. L., 1870, pages 114, 258, 447 and 644; P. L., 1872, pages 914, 1130 and 1373; P. L., 1874, pages 306, 387 and 404; P. L., 1875, pages 417 and 536.

In the meantime acts were passed to prevent animals, without specifying their character (whether horses, mules, cattle, sheep or swine) from running at large in certain municipalities. P. L., 1868, p. 989; P. L., 1869, p. 1147; P. L., 1870, pages 538 and 639; P. L., 1873, p. 562 and P. L., 1874, p. 328, and also acts of the same special and local character to prevent cattle and sheep from running at large (and in one instance including swine) by the provisions of the following acts: P. L., 1868, p. 455, and P. L., 1869, p. 1156.

It is also found by another special act (P. L., 1857, p. 192) that horses, mules and cattle shall not be allowed to run at large in the municipality named in that act.

The only remaining act of the same character so far as diligent research has disclosed is a supplement to an act to prevent horses, cattle, sheep and swine running at large in a certain locality, approved March 18, 1874 (P. L., 1874, p. 306).

Each and all the special acts, or acts applying to designated localities provide in substance that the animals of the species named and found running at large may be taken or driven to a public pound, and define with some degree of uniformity, the duties and powers of pound keepers.

The first general legislation authorizing the impounding of swine running at large is :

“ An act to prevent swine running at large.

Approved March 18, 1852.

P. L., 1852, p. 230.

Rev., p. 21, S. 44.

It shall and may be lawful for any person who is a resident of the said township or district, respectively to drive or convey to the public pound of the township any swine found running at large in the public streets, highways or otherwise and impound the same ; and the keeper or keepers of the public pounds in said township is or are hereby required and authorized to receive all such swine ; * * * and if the owner or owners of the said swine, so impounded, shall not pay the charges of impounding and keeping the said swine, within six days after said swine shall be impounded and take the same away, it shall be the duty of the said pound keeper to set up advertisements in three of the most public places in said township or district describing such swine and giving at least ten days notice of an intended day and place of sale, and if the owner or owners of such swine do not appear and redeem the same before the time so notified, then the said pound keeper shall sell the same accordingly, and out of the money arising from such sale shall pay the charges of conveying to the pound and retain in his hands his fees for impounding, keeping and

feeding said swine, and one dollar for advertising, sale and collecting the money for each swine and pay the surplus to the said owner or owners of the said swine, if they shall appear and claim such surplus within six months after such sale; and if the owner shall not appear within the time specified, the same shall be paid to the overseers of the poor of the said township for the use of the poor of said township."

The section quoted imposes a duty upon pound keepers under certain conditions. Those conditions appear in the two sections immediately preceding the one quoted (Rev., p. 21, S. 42 and 43), which sections provide that whenever the inhabitants of any township or ward or of a part of a township at their annual election shall determine by a majority of the voters voting to prevent swine from running at large in such township, or part of a township, it shall be lawful for any resident of such township or district to drive or convey them to a public pound of the township there to be impounded by the keeper of the pound.

"An act authorizing townships to prevent cattle running at large.

Approved February 14, 1861.

P. L., 1881, p. 21.

S. Rev., p. 20, S. 54.

That it shall be lawful for any person to drive or convey to the public pound of the township voting as aforesaid, any cattle, sheep or horses found running at large in the streets or highways, and impound the same; and the keeper or keepers of the public pounds in the township are required to receive all such cattle, sheep or horses under a penalty of ten dollars, * * * and if the owners of said cattle, sheep or horses so impounded shall not pay the charges for impounding and keeping the said cattle, sheep or horses, within five days after the same shall be impounded and take the same away, it shall be the duty of the said pound keeper to sell the same giving at least five days notice of such intended sale, set up in three or more public places in such township, and if the owner shall not redeem the same before the time so notified, then the pound

keeper shall sell the same accordingly, and out of the money arising from such sale shall pay the charges of conveying to and letting in the pound, keeping and feeding the same, and one dollar for selling and advertising the same and pay the surplus to the owner or owners of said cattle, sheep or horses, if they shall appear and claim the same within six months after such sale, and if the owner or owners shall not appear within six months as aforesaid, then to the overseer of the township for the use of the poor of said township."

Section fifty-four (54), S. Rev., p. 20, imposes duties upon pound keepers under certain conditions, controlled by a vote by the people as to whether cattle, sheep or horses shall be permitted to run at large in their townships, as found in section fifty-three (53) immediately preceding and in all essential particulars is similar to the act entitled "An act to prevent swine running at large," except that it refers to cattle, sheep and horses.

The only general act providing for the impounding of cattle, sheep, horses and swine found pasturing upon or running at large in the streets or highways in the townships is the act entitled:

"An act to prevent cattle pasturing or running at large in the streets or highways in the townships.

Approved April 17, 1884.

P. L., 1884, p. 223.

S. Rev. p. 20, S. 56.

That it shall be lawful for any person to drive or convey to the public pound of the townships any cattle, sheep, horses or swine found pasturing upon or running at large in the streets or highways of any township, and impound the same, and the keeper of the public pound in the said township is required to receive all such cattle, sheep, horses or swine under a penalty of ten dollars; * * * and if the owners of said cattle, sheep, horses or swine so impounded shall not pay the charges for impounding and keeping the said cattle, sheep, horses or swine within five days after the same shall be impounded and take the same away, it shall be the duty of the said pound keeper to sell the same * * * ."

Liberty has been taken to include mules in the list of impoundable animals running at large, and with that addition the following section is recommended :

Sec. 251. And be it enacted, That it shall be lawful for any person to drive or convey to the public pound of the township, any cattle, sheep, horses, mules or swine found pasturing upon or running at large in the streets or highways of any township, and impound the same, and the keeper of the public pound in the said township is required to receive all such cattle, sheep, horses, mules or swine under a penalty of ten dollars, to be recovered in an action on contract in any court of competent authority, by any person prosecuting for the same, for his own use and benefit, for each infraction of this act ; and if the owner or owners of said cattle, sheep, horses, mules or swine so impounded shall not pay the charges for impounding and keeping the said cattle, sheep, horses, mules or swine within five days after the same shall be impounded and take the same away, it shall be the duty of the said pound keeper to sell the same, giving at least five days notice of such intended sale, by setting up the notices thereof in three or more public places in such township, and if the owner shall not redeem the same before the time so notified, then the pound keeper shall sell the same, and out of the money arising from such sale, shall pay the charges of conveying to and letting in the pound, keeping and feeding the same, and the necessary and proper expenses for advertising and selling the same, and pay the surplus to the owner or owners of said cattle, sheep, horses, mules or swine if they shall appear and claim the surplus within six months after such sale, and if the owner or owners shall not appear within six months as aforesaid, then to the overseer of the poor of said township.

Lawful to drive or convey cattle, sheep, horses, mules or swine found at large to public pound.

If not claimed to be sold.

The legislation referred to and thus far set out indicating the duties and powers of pound keepers, applies only to cases in which animals are found running at large.

Section twelve (12) of the act entitled "An act regulating fences," Rev., p. 416, S. 12, provides :

"An act regulating fences.

Passed January 23, 1879.

Rev., p. 416, S. 12.

That if any horses, cattle or sheep shall get over, creep through, or break down any fence, by this act declared lawful, the owner or owners of the beasts shall pay to the person injured all damages occasioned thereby, to be appraised and certified in writing by two substantial and indifferent men of the neighborhood, mutually chosen by the parties ; but if the owner or owners of such beast shall refuse or neglect to choose one of the said appraisers, then the injured party may choose them both himself ; and in case the said appraisers, chosen as aforesaid, cannot agree upon an appraisement of the damages, then the said appraisers may choose a third person of the neighborhood being a freeholder to join them therein, any two of whom agreeing, their appraisement made and certified as aforesaid, shall be binding and conclusive to the parties, and if any dispute shall arise concerning the sufficiency of the fence it shall be determined on a view thereof, by the same persons, and their decision respecting the same in like manner reduced to writing shall also be conclusive ; and it shall and may be lawful for the party injured to take and impound such beasts found trespassing or doing damage as aforesaid, in his field or yard or other enclosure for the space of twenty-four hours, he giving notice thereof to the owner or owners of the said beasts, if known and easily to be found, and if such beasts are not redeemed within the said twenty-four hours, by payment of or satisfaction for the damages so certified as aforesaid, he shall lead or drive them to the public pound of the township, when the pound keeper shall receive and keep them until the damages so certified with the charges of conveying and pounding are paid, and the said party shall have four cents for horses and cattle, and one cent for sheep per head for taking such beasts to the pound, and the pound keeper shall have the same fees for letting in and out of the pound ; and for pounding, feeding and attending, ten cents for horses and cattle and three cents for sheep per head for every twenty-four hours they shall continue in the pound ; and if the owners of any beasts so impounded shall not pay damages and charges of impounding within four days after such beast shall be impounded or replevy the same beasts, then it shall be the duty of the pound keeper to set up advertisements in at least three of the most public places in the town-

ship to which the pound belongs, and in one or more of the most public places in the two next adjoining townships, particularly describing such beasts and giving at least thirty days notice of intended day and place of sale, and if the owner does not appear and redeem the said beasts before the time so notified, they will then be sold at public vendue; at which time and place, if no owner or other person for him shall appear and redeem the said beasts, the said pound keeper shall sell them accordingly, and out of the moneys arising from such sale shall pay the said damage and charges of conveying to the pound, and retain in his hands his fees for pounding, keeping and feeding the said beasts, and forty cents for such sale and collecting."

The section last quoted provides a remedy for the recovery in money for the injury done by horses, cattle or sheep after getting over or through or breaking down what is designated in the act, of which the section is a part, a lawful fence, and that upon the amount of the damages being fixed by appraisement, and such amount or sum is not paid by the owner or owners of the horses, cattle or sheep, damage feasant the animals may be driven to a public pound whereupon the pound keeper is directed to interfere, and his duties begin. Accordingly, the provision of that legislation has been retained and with such slight modifications and changes as are prompted by and gathered from existing laws, the following new section is advised:

Sec. 252. And be it enacted, That if any horses, mules, cattle, sheep or swine shall get over, creep through or break down any lawful fence, the owner or owners of the animals shall pay to the person injured all damages occasioned thereby, to be appraised and certified, in writing, by two substantial and indifferent men of the neighborhood mutually chosen by the parties, but if the owner or owners of such animals refuse or neglect to choose one of the said appraisers, then the injured party may choose both, and in case the said appraisers chosen as aforesaid cannot agree upon an appraisement of the damages, then the said appraisers may choose a third person of the neighborhood being a freeholder to join them therein, any two of whom agreeing their appraisement made and certified as

Horses &c.,
damage feasant
may be im-
pounded.

Damages to be
appraised.

aforesaid, shall be binding and conclusive to the parties; and if any dispute shall arise concerning the sufficiency of the fence it shall be determined on a view thereof, by the same persons, and their decision respecting the same in like manner reduced to writing shall also be conclusive; and it shall and may be lawful for the parties injured to take and impound such animals found trespassing or doing damage as aforesaid, in his field or yard or other inclosure for the space of twenty-four hours, he giving notice thereof to the owner or owners of the said animals, if known and to be found, and if such animals are not redeemed within the said twenty-four hours, by payment of or satisfaction for the damages so certified as aforesaid, he shall lead or drive them to the nearest public pound of the township, where the pound keepers shall receive and keep them until the damages so certified with the charges of conveying and impounding are paid; and if the owner or owners of any animals so impounded shall not pay the damages and charges of impounding within four days after such animals shall be impounded or replevy them, it shall be the duty of the pound keeper to set up advertisements in at least three of the most public places in the township to which such animals are impounded, and in one or more of the most public places in the two next adjoining townships, particularly describing such animals, and giving at least thirty days notice of an intended day and place of sale at public vendue, and that if the owner or some person for him does not appear and redeem said animals at or before the time as fixed for sale, said pound keeper shall sell the same, and out of the moneys arising from such sale, shall pay the said damages and the charges of conveying to the pound, and retain in his hands his fees for pounding, keeping and feeding said animals, together with his reasonable fees, costs and expenses for advertising and selling the same, and pay the balance to the owner of the animal; and if no owner shall appear and claim such balance within twelve calendar months after such sale, the same shall be paid to the overseer of the poor of the township for the use of the poor of said township.

When to be taken to public pound.

How to be disposed of if damages and fees not paid.

Disposition of proceeds of sale.

The Duties and Powers of Surveyors of Highways.

“An act to enable the owners of swamp or meadow ground to drain the same and to repeal a law heretofore made for that purpose.”

Passed November 24, 1792.

Rev., p. 652.

“A supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Passed February 25, 1828.

Rev., p. 654.

“Supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Passed February 14, 1831.

Rev., p. 655.

“Supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Passed February 24, 1838.

Rev., p. 656.

“Supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Approved March 4, 1852.

Rev., p. 657.

“Supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Approved February 28, 1862.

Rev., p. 659.

“Supplement to an act entitled ‘An act to enable the owners of swamp or meadow ground to drain the same, and to repeal a law heretofore made for that purpose.’”

Approved March 4, 1874.

Rev. p. 660.

The act first above referred to relates to the improvement of meadow land by draining the same through ditches, creeks or natural water courses. The two surveyors of the highways in conjunction with two chosen freeholders of the township, are directed and required whenever any person or persons having such meadow land shall apply to them, to lay out a ditch, drain or water course, if the same shall appear to them to be reasonable and necessary. The act proceeds at considerable length with provisions for carrying out the work, the making and collecting of assessments for damages done in the execution of the same, and the matter of appeal from any such assessment.

The first supplement to this act provides for the publication of notice in a newspaper of the time and place of the meeting of the surveyors and freeholders, and the allotment to each person interested therein of a part of the ditch, drain or water course, he or she shall clear, make, support and keep open.

The supplement passed February 14, 1831, provides for an application by the owners of meadow lands, to the overseers of the highways and chosen freeholders of the township, whenever any such ditch, drain or water course may require to be renewed, cleared out and repaired; it also provides for a re-survey of the lands, allotment of work to each owner, procedure in case of neglect on the part of owner to perform his share of the work, and for the recovery of the value of work so neglected.

The supplement of February 24, 1838, provides for a review of any such meadow land premises, upon the application of any owner or possessor, with authority to change or abolish any ditch, drain or water course.

The supplement approved March 4, 1852, relates to the amount of meadow land to be embraced in the survey, and provides for the meeting of all the owners of land embraced in

such survey for the purpose of choosing one or more manager or managers, a treasurer and a clerk ; these managers are given control of all ditches, drains and water courses as laid out, are to make assessments, the treasurer to collect them ; several other duties are also imposed upon these managers.

The supplement approved February 28, 1862, provides that if there be no surveyors of the highways, duly elected and qualified in the township through which the ditch runs, application may be made to the surveyors of the next adjacent townships.

The supplement approved March 4, 1874, provides for the clearing out of creeks or natural water courses for the purpose of draining, and further provides for the selection of surveyors and freeholders from adjacent townships when those in the township where the draining is to be done, are disqualified in any way.

These numerous acts relating to "meadows" cover nearly thirty pages in the Revision, and it is not thought advisable to bring such a mass of seemingly unimportant matter into a township act when the only reason for so doing would be that some of the sections impose a duty upon surveyors of the highways, acting in conjunction with the chosen freeholders. These duties are clearly defined in the acts quoted, and to re-enact them here would seem to be a waste of time and a burden upon the township act ; in accordance with this view we have concluded to omit them from this act as not coming strictly within our province.

"An act concerning roads.

Approved March 27, 1874.

Rev., p. 990, S. 1, 2, 3, 4.

(1.) That when ten or more persons being freeholders shall think a public road necessary, or any public road which hath been or shall be laid out unnecessary, or any alteration in such road necessary in any part of the county in which they reside, it shall be lawful for the said persons to make application in writing to the inferior court of common pleas of the said county in open court, * * * and the said court when applied to

as aforesaid, * * * are hereby authorized and required to appoint six of the surveyors of the highways of those townships where the said road shall be so applied for to be laid out, vacated or altered; provided that no surveyor shall be appointed through whose land the road may run, or who for any other reason which the court in their discretion shall deem sufficient, think ought not to be appointed, and the said surveyors shall meet at such time and place as the court shall direct, a copy of which appointment shall be served by the said applicants, or any of them, on each of the said surveyors at least six days prior to the time of their meeting * * *.

(2.) That when the aforesaid number of freeholders shall think a public road necessary, or any public road unnecessary or any alteration in such road necessary on any part of the line between the two counties, or part in one county and part in another, they shall make application in writing to the supreme court, * * * and the supreme court on such application shall appoint three surveyors of the highways in each of the said counties * * * who shall meet at such time and place as the said court shall direct * * *.

(3.) That when a public road, or any alteration in a public road, or any vacation thereof shall be considered necessary, and the same shall run through or be intended to be laid out or vacated in three different and adjacent counties, application in writing shall be made to the supreme court, * * * and the supreme court on such application shall appoint three of the surveyors of the highways in each of the said counties * * * who shall meet at such time and place as the said court shall direct * * *.

(4.) That if any person shall think a private road necessary to or from his or her land, mill, market, public landing, or public road, or shall think it necessary to have a private road vacated or altered, he or she shall make application in writing to the inferior court of common pleas of the county, or to the supreme court as the case may require, * * * and the court shall thereupon appoint six of the surveyors of the highways, * * * and the applicant and the surveyors shall be guided in all things as in the manner before prescribed * * * .”

“An act to amend section four of the act entitled ‘An act concerning roads’ (Revision), approved March twenty-seventh, one thousand eight hundred and seventy-four.

Approved March 8, 1888.

P. L., 1888, p. 156.

That section four of the act entitled ‘An act concerning roads,’ approved March twenty-fourth, one thousand eight hundred and seventy-four, shall be and the same is hereby amended so that it shall read as follows :

(4.) And be it enacted, That if any person shall think a private road necessary to or from his or her land, mill, market, public landing or public road, or shall think it necessary to have a private road vacated or altered, he or she shall make application in writing to the inferior court of common pleas of the county or to the supreme court as the case may require, having given notice of his or her intention at least ten days, and the court shall thereupon appoint three of the surveyors of the highways as before directed, and the applicant and the surveyors shall be guided in all things as in the manner before prescribed, except that the signature of the applicant to the advertisement and to the notice to the surveyors shall be deemed sufficient.”

The duty of the surveyors of the highways as contained in sections 1, 2, 3, 4, Rev., p. 990, has been consolidated, and is set forth in the following new section :

Sec. 253. And be it enacted, That whenever the surveyors of the highways shall be appointed by the inferior court of common pleas or the supreme court as the case may require, to lay out, vacate or alter any public or private road in their respective counties, they shall meet at such time and place as the court shall direct.

“An act concerning roads.

Approved March 27, 1847.

P. L., 1847, p. 119.

Rev., p. 993, S. 5.

That the said surveyors of the highways appointed by the supreme court or any of the inferior courts of common pleas in this State when met as aforesaid, or a majority of them, so met on due proof being made to them that the advertisements of their meeting have been set up according to law, on which the said surveyors shall decide, and their decision be final and conclusive, shall view the premises and may, if they shall think it necessary, lay out, vacate or alter the said public or private road, and lay the same as may appear to them to be most for the public and private convenience, having a regard to the best ground for a road, and the shortest distance in such a manner as to do the least injury to private property * * * .”

Section five (5) of the act concerning roads, Rev., p. 993, above quoted, clearly defines the duties of surveyors of the highways in laying out roads, and has been incorporated in this act and is as follows:

Procedure in
laying out and
vacating roads.

Sec. 254. And be it enacted, That the said surveyors of the highways appointed by the supreme court or any of the inferior courts of common pleas in this State, when met as aforesaid, or a majority of them so met, on due proof being made to them that the advertisements of their meeting have been set up according to law, on which the said surveyors shall decide, and their decision be final and conclusive, shall view the premises and may, if they shall think it necessary, lay out, vacate or alter the said public or private road, and lay the same as may appear to them to be most for the public and private convenience, having regard to the best ground for a road, and the shortest distance, in such a manner as to do the least injury to private property, and shall cause the road so laid out or altered to be marked at proper distances in the line of the same, and make return thereof with a map or draught of the same, with the courses and distances and references to the most remarkable places, and the improvements through which it may pass, with the time when the township committee shall open or cause the same to be opened, if a public road, for public use, or if a private road when the applicants may open the same, which return the said surveyors or a majority of them as aforesaid, shall date, sign and deliver to the applicant, or in case of a public road

to some of the applicants, who shall deliver or transmit it to the clerk of the court of common pleas of the said county, or in case of a road running on the line between two counties or part in one county and part in another, or into three counties, to the clerk of the supreme court, who is hereby required to record the said return, together with a map or draft thereof, in a book to be kept for that purpose, and every road so laid out or altered and recorded as aforesaid, shall be a lawful highway or private road from the time appointed for the opening of the same; and if any road be vacated, return shall be made, signed, delivered, transmitted and recorded as aforesaid, provided that when the road lies in three counties there shall be among the signatures of said majority of surveyors, the signature of at least one surveyor from each of said counties.

“An act concerning roads.

Approved March 27, 1860.

P. L., 1860, p. 601.

Rev., p. 998, S. 13, 14.

(13.) That whenever any public road or highway shall be laid out or altered by the surveyors or a majority of them, mentioned in this act, the said surveyors shall immediately thereafter make an assessment of the damages, if any, the owner of any land or real estate other than the applicant or applicants for such road shall sustain by laying out or altering the same, over and above the advantage that will in their judgment accrue to said owner.

(14.) That the said surveyors or a majority of them, shall with their return of the laying out or altering of any public road or highway return their said assessment certified by them in writing under their hands, particularly specifying the amount assessed in favor of the respective owners * * * .”

The duties of the surveyors of the highways as found in sections thirteen (13) and fourteen (14), Rev., p. 998, above quoted in part have been consolidated and incorporated in the following new section :

Assessment of damages. Sec. 255. And be it enacted, That whenever any public road or highway shall be laid out or altered by the surveyors or a majority of them, the said surveyors shall immediately thereafter make an assessment of the damages, if any, the owner of any land or real estate, other than the applicant or applicants for such road, shall sustain by laying out or altering the same, over and above the advantage that will in their judgment accrue to said owner, and shall with their return of the laying out or altering of any public road or highway, return their said assessment certified by them in writing under their hands, particularly specifying the amount assessed in favor of the respective owners.

“An act concerning roads.

Approved March 27, 1874.

Rev., p. 999, S. 16.

That in case any public road or highway laid out or altered as aforesaid, shall lie in two or more townships, it shall be the duty of the surveyors laying out or altering the same, to state and certify the proportion of the assessment by them made which shall be paid by the inhabitants of the several townships in which said public road or highway is laid out or altered * * * .”

Section sixteen (16), Rev., p. 999, above quoted in part, so far as relates to the duty of the surveyors of highways, has been retained and brought to this act in the form following:

Ibid. Sec. 256. That in case any public road or highway laid out or altered as aforesaid, shall lie in two or more townships, it shall be the duty of the surveyors laying out or altering the same, to state and certify the proportion of the assessment by them made, which shall be paid by the inhabitants of the several townships in which said public road or highway is laid out or altered.

“An act concerning roads.

Approved March 27, 1854.

P. L., 1854, p. 189.

Rev., p. 1000, S. 24, 25.

(24) That whenever any private road shall be laid out or altered, the surveyors or a majority of them, mentioned in this act, shall immediately after the laying out or altering the same, make an assessment of the damage the owner of any lands other than the applicant or applicants for which such road will sustain by laying out or altering the same, and that such assessment shall be deemed the just compensation to be made for the private property taken for public use, as prescribed by the constitution of this State, and fully authorize the appropriations thereof to the purpose aforesaid.

(25.) That the surveyors or a majority of them shall with the return of the laying out or altering of any private road return such assessment, certified by them in writing under their hands, particularly specifying the amounts assessed in favor of the respective owners aforesaid, which assessment shall be evidence of the several amounts which such owners shall be entitled to have and recover from the applicant or applicants for such roads, and the same shall not be opened or used until such amount be paid."

Sections twenty-four (24) and twenty-five (25) above quoted have been incorporated in this act in full and follow below :

Sec. 257. And be it enacted, That whenever any private road shall be laid out or altered, the surveyors or a majority of them, mentioned in this act, shall immediately after laying out or altering the same, make an assessment of the damage the owner of any lands other than the applicant or applicants for such road will sustain by laying out or altering the same, and such assessment shall be deemed the just compensation to be made for the private property taken for public use, as prescribed by the constitution of this State, and fully authorize the appropriations thereof to the purpose aforesaid.

Assessment of
damages in lay-
ing out private
roads.

Sec. 258. And be it enacted, That the surveyors or a majority of them, shall with the return of the laying out or altering of any private road return such assessment certified by them in writing under their hands, particularly specifying the amounts assessed in favor of the respective owners aforesaid, which assessment shall be evidence of the several amounts

To make return
of assessment.

which such owners shall be entitled to have and recover from the applicant or applicants for such roads, and the same shall not be opened or used until such amount be paid.

“ A supplement to an act entitled ‘ An act concerning roads ’ (Revision), approved March twenty-seventh, eighteen hundred and seventy-four.

Approved March 24, 1885.

P. L., 1885, p. 129.

S. Rev., p. 872.

That in every case where the surveyors of the highways have been or shall hereafter be appointed under the provisions of the act to which this is a supplement for the purpose of laying out, altering or vacating any public or private road, and have heretofore or shall have hereafter neglected for an unreasonable length of time or refused to perform or complete their duties under such appointment or shall refuse to lay out, alter or vacate any such public or private road, the applicant or applicants may, upon giving five days’ notice in writing to said surveyors or to the major part of them, apply to the court which made the appointment, whereupon the court may, in a summary manner, investigate the matter, and if such neglect or refusal shall be made to appear, the court may revoke the appointment of said surveyors and appoint other surveyors in their place and stead ; and such last mentioned surveyors shall thereupon proceed in all things in like manner as if appointed in the first instance ; and any such surveyors whose appointment shall be so revoked shall receive no compensation for the services by them rendered, unless allowed in the order of the court revoking their appointment.”

The foregoing act of eighteen hundred and eighty-five suggests the following section :

Procedure if
surveyors re-
fuse or neglect
to act.

Sec. 259. And be it enacted, That in every case where the surveyors of the highway have been or shall hereafter be appointed for the purpose of laying out, altering or vacating any public or private road, and have heretofore or shall have

hereafter neglected for an unreasonable time, or refuse to perform or complete their duties under such appointment, or shall refuse to lay out, alter or vacate any such public or private roads, the applicant or applicants may, upon giving five days' notice in writing to said surveyors, or to the major part of them, apply to the court which made the appointment, whereupon the court may, in a summary manner, investigate the matter, and if such neglect or refusal shall be made to appear, the court may revoke the appointment of said surveyors and appoint other surveyors in their places and stead, and such last mentioned surveyors shall thereupon proceed in all things in like manner as if appointed in the first instance; and any such surveyors whose appointment shall be revoked shall receive no compensation for the services by them rendered, unless allowed in the order of the court revoking their appointment.

It is impossible to present to the Legislature at its present session a completed report based upon the plan adopted. As a partial result of the effort made to "revise, simplify, arrange and consolidate all the general statutes of this State applying and relating to villages, towns and townships," the following new sections are presented and recommended as a substitute (as far as they cover the field) for the present legislation relating to townships.

Slight changes, corrections and modifications of the proposed new sections found scattered throughout this report are, upon a review, found necessary to further dispose of such contradictions, omissions and imperfections as appear in the original text of the several acts relating to the government of townships. After making such changes, corrections and modifications, some of which have been found necessary because of the passage of acts at the last session of the Legislature, approved after the subjects to which they relate had been considered and disposed of, together with some additions, the result of further deliberation, this report concludes with the completion of the seventeenth division, viz.: "The Duties and Powers of the respective Township Officers," and resulting in the recommendation of so much of the proposed new act as is hereinafter set out in sections.

At the threshold of the work of the commission it was learned upon inquiry that although the tenor of modern legislation is that all matters relating to the government of towns, villages and townships shall be determined by ballot, in some townships it is still the practice to vote moneys for certain purposes, and to adopt a certain class of resolutions *viva voce* in open "town meeting"; therefore the words "town meeting" were regarded and retained, but upon further consideration, prompted by the purpose to establish uniformity, those words have been omitted from the revised sections with the intention that it shall be understood that the election of township officers, the determination of what sums of money and for what purposes to be raised, as well as all other matters of public interest are to be determined by ballot. Hence the words "town meeting or" are eliminated from the revised sections.

Other and more important changes have suggested themselves, resulting in the addition of other sections than those set out in the preceding part of this report, as well as the remodelling of some of those set out, which changes are clearly noticeable. The introduction of additional sections has necessitated the renumbering of nearly all the new sections presented in bulk, which may give rise to confusion, to guard against which, and to account for the material changes brought about by additional and remodelled sections, the sections presented are followed by such explanation as is intended to dispel confusion.

As a result of the research thus far regarded as complete, yet with a consciousness that there is room for criticism, the following is presented and recommended :

AN ACT

INCORPORATING THE INHABITANTS OF THE SEVERAL TOWNSHIPS OF THIS STATE, AND REGULATING THEIR GOVERNMENT :

THE INHABITANTS OF THE TOWNSHIPS IN THIS STATE CONSTITUTE
A BODY CORPORATE.

Sec. 1. Be it enacted by the Senate and General Assembly of the State of New Jersey, That the inhabitants of each of the several townships of this State, be and they are hereby continued a body politic and corporate in law, as heretofore constituted and established by the name of "The Inhabitants of the Township of _____, in the county of _____ and that the boundaries of the several townships shall be and remain as heretofore, and hereafter may be established by law.

Townships in-
corporated.

PROCESS AGAINST TOWNSHIP—HOW SERVED.

Sec. 2. And be it enacted, That when any suit shall be instituted against any township, a copy of the summons, precept or such other legal process as may be issued against the said township, shall be left with the clerk thereof, at least thirty days before the return day expressed in said process ; and the said clerk shall forthwith give notice to each member of the township committee of the service upon him of such process.

Process, how
served.

TOWNSHIP ELECTIONS—WHEN HELD.

Sec. 3. And be it enacted, That the annual township elections in the several townships of this State, for the election of township officers, shall be held on the second Tuesday of March in each and every year, except in those townships in counties in this State wherein chosen freeholders are now, or hereafter may be elected by assembly districts, in which last mentioned townships such elections shall be held on the second Tuesday of April.

Elections held
second Tues-
day of March
and second
Tuesday of
April.

WHERE HELD.

To be held in
place and room
provided by
clerk.

Sec. 4. And be it enacted, That all township elections general or special shall be held at such place and in such room as may be designated and provided by the clerk of the respective townships; and in every case in which a township has been or hereafter may be divided into election districts the annual and special township elections shall be held within the limits of such election or polling districts at such place and in such room as may be designated and provided by the clerk of the township in which such election or polling district may be located.

QUALIFICATION OF ELECTORS.

Who may vote.

Sec. 5. And be it enacted, That every person entitled to the right of suffrage under the constitution of this State, and who actually resides in the township or the election district in which he claims a vote, and in which he shall have been duly registered, shall be entitled to vote at any township election held in such township.

MODE OF VOTING AT TOWNSHIP ELECTIONS.

Voting to be
by ballot.

Sec. 6. And be it enacted, That all annual or special township elections shall be held by ballot, and shall be conducted in the manner hereinafter prescribed; a plurality of the votes cast shall be sufficient to elect any officer, and for the adoption of any resolution, but a majority of all the votes cast shall be necessary to determine any amount of money required to be raised or specified.

TIME OR HOUR OF OPENING AND CLOSING POLLS.

When polls to
be opened and
closed.

Sec. 7. And be it enacted, That in all township elections, both annual and special, the polls shall open at six o'clock in the morning and close at seven o'clock in the evening, and shall be kept open during the whole day of election, between the hours aforesaid; provided, the board of election may adjourn the proceedings of such election from one o'clock until two o'clock in the afternoon, or for such shorter time, between those hours, as they shall deem fit.

HOW TOWNSHIP ELECTIONS SHALL BE CONDUCTED.

Sec. 8. And be it enacted, That the boards of registry and election and the registry or poll clerks appointed, as provided by law, to hold and conduct the annual elections for members of the general assembly, shall in their respective election districts hold and conduct the annual and all other township elections in the manner hereinafter prescribed and as provided by the act entitled "An act to regulate elections," approved April eighteenth, one thousand eight hundred and seventy-six, and the several supplements thereto, as far as the same may be applicable.

Boards of registry and elections to conduct township elections.

HOW VACANCIES IN THE BOARD OF REGISTRY AND ELECTION ARE FILLED ON THE DAY OF ELECTION.

Sec. 9. And be it enacted, That if at the hour for opening the polls on the morning of the day of any election to be held under this act, any one or more of the four members of any board of registry and election of any election district shall be absent from the place where such election is appointed to be held, or shall be disqualified, or being present, shall neglect or refuse to serve as a member of such board of registry and election, it shall be lawful for the legal voters then and there present, who shall be entitled to vote at such election in such election district, by a majority of voices or on a division by a majority of polls, forthwith to choose one or more of the persons then and there present, who shall be entitled to vote at such election in such election district, to fill the place or places in such board of the person or persons so absent, disqualified, neglecting or refusing to act, preserving, however, the non-partisan character of said board of registry and election; and every person so chosen shall be deemed and taken to be, in all respects for that election, a member of such board of registry and election; a note of the election of such person or persons shall be entered on the poll lists, and any member of the board of registry and election may administer to the person or persons so elected an oath or affirmation that he (or they) will faithfully and impartially discharge all the duties required of him (or them) by this or any other law of this State in the conduct of such election, to the best of his (or their) skill and ability.

Vacancies in board of registry and election to be filled.

Persons chosen to be members of the board.

Note to be entered on the poll list.

Oath to be administered.

HOW REGISTRATION IS EFFECTED.

Sec. 10. And be it enacted, That there shall be no new registration for township elections, but the boards of registry and election shall procure and use at township elections the certified copy of the register of voters filed with the township clerk according to law at the last preceding election for members of general assembly; said boards of registry and election and said poll clerks shall meet on the Tuesday next preceding the day of election at such places within their respective election districts as shall be selected or designated by a majority of the members of said boards, at the hour of seven o'clock in the morning and remain in session until nine o'clock in the evening, but may take a recess from one to two o'clock during said time, for the purpose of revising and correcting the said certified copies of the original registers, by adding thereto the names of all persons entitled to the right of suffrage in that election district at the next township election, who shall appear in person before them, or shall be shown by the written affidavit of some voter in such election district to be a legal voter therein, or by erasing therefrom the name of any person who, after a fair opportunity to be heard, shall be shown not to be entitled to vote therein by reason of non-residence or otherwise; and each of the registry or poll clerks of each election district shall cause at least three notices of the time and place of such meeting to revise and correct said register to be conspicuously posted in public places within their respective election districts at least one week before such meeting; no copy or copies of such revised or corrected registry need be posted, nor any copy thereof transmitted to or filed with the township clerk.

WHAT TICKETS OR BALLOTS TO BE USED.

Sec. 11. And be it enacted, That the tickets to be used at township elections shall not be official, but shall be furnished or provided by candidates or other interested parties; such tickets shall be printed with black ink on plain white paper, shall be of uniform size, quality and type, and of such thickness that the printing thereon cannot be distinguished from the back of the ballot, and without any mark, word, device or

Certified copy
of register to be
used at Town-
ship elections.

Registry or poll
clerks to cause
notice to be set
up.

Color of paper
and ink.

To be without
marks.

printing thereon, except the plain printing of the name of the political party or faction at its head, and the names of the persons to be voted for to fill the offices to be filled at that election, and the name of the office in connection with the person voted for, together with the amount or amounts of money and the purposes for which to be raised, and such resolution or resolutions as may require the approval of the legal voters; there shall be printed on each ticket the name of but one candidate for each office to be filled; and if any ballot voted at any township election shall have thereon, either on its face or back, any mark, sign, designation or device whereby such ballot can or may be thereafter identified or distinguished, such ballot shall be absolutely void and shall not be counted or canvassed for any name, amount of money or any resolution thereon; but it shall and may be lawful for any voter at said township elections to erase from his ballot any name or names, amount or amounts of money or resolution thereon printed, and to write or paste the name or names of any person or persons for whom he may desire to vote for any office, the amount or amounts of money and the purposes for which to be raised and such resolution or resolutions as he may desire to vote for; the ink or lead pencil to be used in writing any name or names, amount or amounts of money or resolutions upon the ballots to be black in color; and the use of any other colored ink or pencil shall invalidate the entire ballot: all pasters shall be printed with black ink on white paper and the use of any other style or kind of paster shall invalidate the entire ballot.

What ballots
to be void.

Writing on bal-
lots.

Pasters.

OFFICIAL ENVELOPES, BOOTHS AND RAILED ENCLOSURE FOR USE AT TOWNSHIP ELECTIONS.

Sec. 12. And be it enacted, That official envelopes, booths and a railed enclosure shall be provided and furnished as hereinafter prescribed by the township clerk of each township in this State to the boards of registry and election of each election district in the township, and to no other person or persons; the distribution and use of such official envelopes shall be confined exclusively to the polling room in the manner hereinafter provided.

Official envel-
opes, booths,
&c.

MANNER OF VOTING.

As near as possible in the manner directed by act of April 18, 1876, relating to elections.

Sec. 13. And be it enacted, That the manner of voting at township elections shall be, as near as may be, after the manner pointed out and directed in section forty-seven of an act of the legislature of this State entitled, "A further supplement to an act to regulate elections," approved April eighteenth, one thousand eight hundred and seventy-six, which said supplement was approved May the twenty-eight, one thousand eight hundred and ninety; that each voter on entering the railed enclosure within the polling room shall be furnished by a member of the board of election, to be stationed in close proximity to the entrance of said railed enclosure, with one and only one official envelope; having obtained such envelope, the voter shall with the same in his possession, without leaving said railed enclosure, retire alone to one of the booths or compartments and enter the same, and remain therein (closing the door) such length of time, not exceeding five minutes, as to enable him to enclose in said official envelope the ballot he intends voting, in such manner as to conceal all printing, writing or pasters on said ballot; on leaving the booth or compartment the voter shall forthwith and before leaving said railed enclosure deliver his ballot, enclosed as aforesaid in said envelope, unsealed, but with the flap thereof turned down so as to conceal the ballot therein, to a member of the election board at the ballot box, who shall immediately deposit the same in the ballot box in the presence of the voter, after which the voter shall, without unnecessary delay, leave the polling room; no person shall be permitted to vote at any township election until after he shall have received said official envelope as in this section provided; should any voter to whom an official envelope has been furnished as in this section provided, spoil or render the same unfit for use, he may obtain another from the board of election on returning the one so spoiled or unfitted for use, but no more than two official envelopes, one at a time, shall be furnished any voter at any township election.

Voter to be furnished with official envelope and retire to booth.

Limit of time in booth.

Not to be furnished with more than two official envelopes.

HOW DISABLED PERSONS SHALL VOTE.

Sec. 14. And be it enacted, That any voter who declares under oath or affirmation and establishes to the satisfaction of

all the members of the board of election that, by reason of blindness or other physical disability, he is unable to enter and remain in a booth or compartment or to prepare his ballot therein for voting as aforesaid without assistance, shall be permitted to bring with him to such booth or compartment a person of his own selection, who may retire with such disabled voter to the booth or compartment and assist him in the preparation of his ballot and inclosing and folding the same in said envelope as the disabled voter shall direct, in order that it may be cast by such disabled voter as his ballot; the poll clerks shall make a memorandum on the poll lists of every instance when an oath or affirmation was administered to a voter as herein provided, stating briefly what facts were sworn to or affirmed, and the name of the person or persons who aided the voter in preparing his ballot; no voter shall divulge to any one within the polling place the name of any candidate for whom he intends to vote, nor shall he ask for and receive the assistance of any person within the polling place in the preparation of his ballot, except as prescribed in this section; no person who assists a voter in the preparation of his ballot, as herein provided, shall reveal to another the name of any candidate or other matter for whom the voter has voted, or anything that took place while he was assisting such voter in preparing said ballot for voting; this section shall not apply to the case of any person intoxicated or unable to read and write.

In case of physical disability.

May select person to assist.

Memorandum to be made on poll list.

Not to reveal for whom assisted person voted

Sec. 15. And be it enacted, That it shall be lawful for any candidate at any township election, or other person, to deliver to the board of registry and election, the ballots of any party or fraction having candidates to be voted for at such township election; which tickets so supplied the board of registry and election shall receive and cause to be furnished to each voter as he enters said railed enclosure and before he enters any compartment or booth, along with the official envelope, at least one ballot of each party, organization or faction so presenting them with tickets.

Candidate or other person may furnish ballots.

WHAT BALLOTS TO BE REJECTED.

Sec. 16. And be it enacted, That if on the face or back of any envelope inclosing any ballot at any township election

Marked ballots
not to be count-
ed.

there shall be any mark, sign, designation or device whatsoever, other than is permitted by this act, whereby such envelope can or may be identified or distinguished from any other official envelope used at such township election, the ballot enclosed in such envelope shall be absolutely void and not counted for any candidate or other matter mentioned thereon; no ballot cast at any township election shall be received or counted unless the same shall be enclosed in an unsealed official envelope in the manner in this act provided; if any ballot voted at any township election shall have thereon, either on its face or back, any mark, sign, designation or device whereby such ballot can or may be thereafter identified or distinguished, such ballots shall be absolutely void and not counted or canvassed for any name or other matter thereon; if on opening any envelope while the vote is being counted, it shall be found to contain more than one ballot, none of the ballots contained therein shall be counted for any candidate, and all such ballots shall be returned to the envelope wherein they were found, and on the face of such envelope shall be written the words "rejected ballots."

HOW COUNTED AND CANVASSED.

Sec. 17. And be it enacted, That in counting the votes cast at any township election, the envelopes containing the ballots shall be opened, and the ballot shall then be removed from the envelope and the names on the ballot counted and all resolutions thereon read and recorded as now required by law; the ballot shall then, before another envelope is opened, be returned to the envelope wherefrom it was taken, and the envelope and ballot shall then be numbered as one ticket and strung as now required by law; at the close of the election all unused and all spoiled and returned official envelopes shall be tied up in one package by the board of election and deposited in the ballot box and delivered with said ballot box to the proper custodian; except as herein otherwise directed, the boards of registry and election in counting, canvassing, certifying and returning the votes cast at any township election shall proceed as now required by law.

PENALTIES FOR MARKING BALLOT OR OFFICIAL ENVELOPE, AND
ELECTIONEERING WITHIN THE POLLING PLACE OR WITHIN
ONE HUNDRED FEET OF THE POLLS.

Sec. 18. And be it enacted, That no person shall do any electioneering on any election day within any polling place, or publicly within one hundred feet of any polling place; no person shall within the polling room show his ballot after it is prepared for voting to any person in such a way as to reveal the contents, nor shall any person within the polling place or within a hundred feet thereof solicit the voter to show the same; no voter at any township election, shall knowingly vote or offer to vote any ballot except one inclosed in an official envelope, as by this act required; any person violating any of the foregoing provisions of this section shall incur a penalty of twenty-five dollars for each and every offence, to be recovered by action of tort, before any court of competent jurisdiction, by any person who, bona fide, shall bring suit therefor; no voter shall place or permit to be placed any mark upon the face or back of his ballot or official envelope by which the ballot or envelope may afterwards be identified by any person as the one voted by him; whoever shall violate this last mentioned provision of this section shall be deemed guilty of a misdemeanor, and on conviction shall be punished by a fine not exceeding five hundred dollars or imprisonment not exceeding one year, or both at the discretion of the court before which conviction shall be had.

Electioneering within polling place prohibited.

No ballot to be cast except in official envelope.

Penalties.

WHAT OFFICERS TO BE ELECTED, AND THEIR TERMS OF OFFICE.

Sec. 19. And be it enacted, That the persons qualified to vote at township elections shall have full power and authority at their respective annual township elections, to elect by ballot, and by a plurality of votes the following officers for the terms hereinafter specified:

Five township committeemen in all townships in counties having one hundred thousand inhabitants or over, by the last State census, for the term of one year; provided, however, that the legal voters of any such township may at any township election, by a majority of votes cast, pass a resolution directing

Township Committeemen.

that the members of the township committee shall thereafter be elected for the term of three years, which said resolution shall be printed on the same ballot as the names of the candidates; that upon the passage of such resolution in any said township, the members elected therein for township committee shall, at their first meeting, determine by lot which two of said members shall hold office for the term of one year, which other two shall hold office for the term of two years, and which other one shall hold office for the term of three years, and the respective members shall thereupon hold office for the respective terms so determined, and at each succeeding township election thereafter in such township, the number of new members of the township committee to be voted for and elected shall be such as to fill the places or place of the members or member whose term of office shall expire, and such new members or member shall be elected for the term of three years; provided also that the provisions of this paragraph shall not apply to townships governed by special charters.

Three township committeemen in all townships in counties having less than one hundred thousand inhabitants by the last State census.

One committeeman for one year, one for two years and one for three years, and at each succeeding township election thereafter, one committeeman shall be elected for the full term of three years; provided, however, that in the several townships aforesaid in which the said rotation of term of office shall have been heretofore established, but one township committeeman shall be elected each year, for the term of three years.

Township clerk One township clerk in all townships having a population of ten thousand inhabitants according to the last State census, for the term of two years.

One township clerk in townships governed by a special charter for the term of two years.

One township clerk in all other townships for the term of one year.

Assessor. One assessor of taxes for the term of three years.

One collector or receiver of taxes in all townships having a population of ten thousand inhabitants, according to the last State census, for the term of two years. Collector.

One collector of taxes in townships governed by or under a special charter for the term of two years.

One collector of taxes, for the term of three years, in all other townships.

Three commissioners of appeal in the matters of taxation, Commissioners
of appeal.
for the term of one year.

One overseer of the poor, for the term of one year. Overseer of
poor.

One or more constables, for the term of three years, in all townships; provided, however, that at the first election held after the passage of this act in any township wherein it shall be decided to elect three constables, the ballots cast shall designate the name of one constable to hold the office for the term of one year; the name of another for the term of two years; the name of a third for the term of three years; that in townships wherein it shall be decided to elect four constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the name of another for the term of two years, and the name of a fourth for the term of three years; that in townships in which it shall be decided to elect five constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the names of two for the term of two years, and the name of a fifth for the term of three years; that in townships in which it shall be decided to elect six constables, the ballots cast shall designate the names of two constables to hold their respective offices for the term of one year, the names of two for the term of two years, and the names of two for the term of three years; provided, that in each succeeding township election as many constables may be elected as there are constables in said township whose terms of office shall have expired; and it is further provided that at the annual township elections held after the Constables.

passage of this act, in all townships in which the rotation of the term hereinbefore provided for shall have been established, nothing in this act shall interfere with the election in such township, at each annual township election, of as many constables as there shall be constables of such townships whose terms of office expire.

Poundkeeper. One or more poundkeepers, for the term of one year.

Chosen freeholders. One chosen freeholder in each township in counties of the third and fourth class, for the term of three years.

One chosen freeholder in each township in counties of the third and fourth classes, for the term of three years; provided wherever in such counties the townships have been divided into three classes for the purpose of establishing a rotation in the expiration of the terms of office of chosen freeholders, one chosen freeholder shall be elected each year in those townships in which the term of office of such freeholder shall in that year expire.

One chosen freeholder for the term of two years in each township in counties having within their territorial limits a population of not less than fifty thousand nor more than seventy-five thousand inhabitants.*

Surveyors of highways. Two surveyors of the highways, for the term of one year.

Justices of the peace. As many justices of the peace in each township as the several townships may be constitutionally entitled to elect, whose commissions shall bear date and take effect on the first day of May next after their election; they shall hold their offices for the term of five years, unless elected to fill a vacancy, then for the unexpired term only; that in order to ascertain the number of justices of the peace which each township is entitled to elect at each annual township election, the abstract of the last or any succeeding census taken under the authority of the United States or of this State next prior to such town-

* Chosen freeholders in counties of the first class and in all other counties having seventy-five thousand inhabitants and upwards are elected by assembly districts.

ship election, as published by law, shall be conclusive of the number of inhabitants in each township.

In all townships the term of office of all township officers hereafter elected or appointed shall not extend beyond the term for which they were elected or appointed, and no township officer shall be considered as holding over after the expiration of the term for which he may be elected or appointed, but the office shall be considered vacant until filled by his successor in office. In any township in this State in which a vacancy shall occur in any township office, and such vacancy shall have been filled as prescribed by this act until the next annual township election, and the term of the office so made vacant and so filled extends for a longer period of time than the next annual township election, the inhabitants of such township shall, at the said next annual township election, proceed to elect some suitable person to fill such office for the unexpired term only.

Term of office not to extend beyond the term for which elected or appointed.

Term of office in case of appointment.

QUALIFICATION OF TOWNSHIP OFFICERS.

Sec. 20. And be it enacted, That every person holding an office in any township in this State, the powers and duties of which relate to the government of a township, shall possess the constitutional requirements of citizenship, and shall reside within such township ; provided, that it shall not be lawful for any person to be appointed to or hold any office in such township who does not possess the requisite qualifications for personally performing the duties of such office in cases where scientific engineering skill is necessary to the performance of the duties thereof ; and provided further, that nothing herein shall require any township attorney or counsel to reside within such township.

Qualification of township officers.

Sec. 21. And be it enacted, That no member of the township committee in any township in this State shall, during the term for which he shall have been elected or appointed such member, be eligible for election or appointment to any office that is now or hereafter may be by law required to be filled by any such committee of which he is a member ; provided, however, that any member of said township committee may

To what office township committeemen not eligible.

be appointed to fill any office required to be held by members of such township committee.

THE MODE OF QUALIFYING—TOWNSHIP COMMITTEE.

How to qualify. Sec. 22. And be it enacted, That every person elected or appointed as a member of the township committee in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

Oath. I, _____ do solemnly and sincerely promise and swear (or affirm) that I will, to the best of my ability and understanding, faithfully, justly and impartially perform the duties of a member of the township committee of the township of _____, in the county of _____

To file same with township clerk. And every such officer shall, within six days after taking and subscribing said oath or affirmation, file with the township clerk a certificate of said oath or affirmation.

TOWNSHIP CLERK.

How to qualify. Sec. 23. And be it enacted, That any person elected or appointed as township clerk in any township in this State shall, before he enters upon the discharge of the duties of his office and within six days after notice of his election, take and subscribe the following oath or affirmation :

Oath. I, _____ clerk of the township of _____, in the county of _____, do solemnly and sincerely promise and swear (or affirm) that I will faithfully and honestly keep all the papers, writings, books and records by virtue of my office committed and which from time to time shall be committed to me ; and that I will in all things to the best of my knowledge and understanding perform the duties of said office without favor or partiality.

To file oath and when. And every such officer shall, within six days after taking and subscribing said oath or affirmation, file in the office of the clerk of the Court of Common Pleas in the proper county a certificate of said oath or affirmation, setting forth the date of

the taking of the same and signed by the officer administering the same ; which oath or affirmation may be administered by any member of the township committee of the township in which said clerk is to serve, or before any person authorized by law to administer an oath.

TOWNSHIP ASSESSOR.

Sec. 24. And be it enacted, That any person elected or appointed as assessor of any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation before any person legally authorized to administer an oath or affirmation :

How to qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will truly, faithfully, honestly and impartially value and assess the ratable estates in the township of _____, in the county of _____, and that in making such valuations and assessments I will to the best of my knowledge and judgment observe the directions of law respecting the same ; and that I will make a true return of all assessments made by me to the board of assessors at their meeting required to be held on the first Monday of September of each year.

Oath.

TOWNSHIP COLLECTOR.

Sec. 25. And be it enacted, That any person elected or appointed as collector of taxes of any township in this State shall, before he enters upon the duties of said office and within thirty days after notice given of such election or appointment, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, being a freeholder or freeholders and resident within the county in which said township is situate, to be approved by the township committee of said township, in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of collector of said township according to law, in the following or like form :

How to qualify.

Know all men by these presents, that we, _____ and _____, all of the county of _____, in the State of New _____

Oath.

Jersey, are held and firmly bound unto the inhabitants of the township of _____, in the county of _____, in the sum of _____ dollars, money of the United States, to be paid to the said inhabitants of the township of _____, in the county of _____, their successor or assigns, to which payment well and truly to be made, we bind ourselves and each of us for himself in the whole, our and every of our heirs, executors and administrators, firmly by these presents.

Sealed with our seals and dated the _____ day of _____ in the year of our Lord, &c.

The condition of this obligation is, that whereas the above _____ was at the last annual township election of the township of _____ elected (or was on the _____ day of _____ in the year of our Lord, &c., duly appointed by the township committee of the township of _____) collector of taxes of the township of _____ aforesaid, now, therefore, if the said _____ shall faithfully perform all the duties enjoined on him as the collector of taxes of said township, then [the above obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed and delivered in the presence of _____

Which said bond shall forthwith be delivered to the clerk _____ of the township.

To be filed with township clerk.

COMMISSIONERS OF APPEAL.

Sec. 26. And be it enacted, That every person elected or appointed as a commissioner of appeals in cases of taxation in any townships in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

How to qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will well and faithfully execute the trust reposed in me and perform my duty as a commissioner of appeals in cases of taxation for the township of _____, in the county of _____, according to the best of my knowledge and understanding without favor or partiality.

Oath.

And every such officer shall within six days after taking and subscribing said oath or affirmation file with the township clerk a certificate of said oath or affirmation setting forth the date of the taking of the same and signed by the officer administering the same. To be filed with township clerk.

OVERSEER OF POOR.

Sec. 27. And be it enacted, That any person elected or appointed as overseer of the poor in any township in this State shall before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation : How to qualify.

I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding, well and faithfully execute the trust reposed in me as an overseer of the poor of the township of _____, in the county of _____ Oath

And every such officer shall within six days after taking and subscribing said oath or affirmation file with the township clerk a certificate of said oath or affirmation, setting forth the date of the taking of the same and signed by the officer administering the same. To be filed with township clerk.

Sec. 28. And be it enacted, That in addition to making and subscribing the said oath or affirmation every such overseer of the poor shall, before he enters upon the duties of his office, and within thirty days after notice given of such election or appointment, enter into bond to the inhabitants of said township, in their corporate name, with one or more sufficient surety or sureties, who shall be a freeholder or freeholders and resident in the county in which such township is situate, to be approved of by the township committee of said township, and in such sum as the said township committee shall direct, conditioned for the faithful performance of all the duties of said office of overseer of the poor of said township according to law, which said bond shall forthwith be delivered to the clerk of the township ; and shall be in the following or like form :

Give bond to be filed by township clerk.

Know all men by these presents, that we
 Form of bond. and , all of the township of , in
 the county of in the State of New Jersey, are
 held and firmly bound unto the inhabitants of the township of
 in the county aforesaid, in the sum of
 dollars, lawful money of the United States, to be paid to the
 said inhabitants of the township of in the county
 aforesaid, their successors or assigns, to which payment well
 and truly be made, we bind ourselves and each of us for him-
 self in the whole, our and every of our heirs, executors and
 administrators, firmly by these presents.

Sealed with our seals and dated the day of
 in the year of our Lord, &c.

The condition of the above obligation is, that whereas the
 above bounden was at the last annual township
 election of the township of elected (or was on the
 day of , in the year of our Lord, &c.,
 duly appointed by the township committee of the township
 of), overseer of the poor of the township of
 aforesaid, now, therefore, if the said
 shall faithfully perform all the duties of his said office accord-
 ing to law, then the above obligation shall be void, otherwise
 to be and remain in full force.

Signed, sealed and delivered }
 in the presence of }

CONSTABLE.

Sec. 29. And be it enacted, That any person elected or
 How to qualify. appointed as a constable in any township in this State shall,
 before he enters upon the discharge of his duties and within
 six days after notice of his election or appointment, take and
 subscribe the following oath or affirmation:

Oath. I, , do solemnly and sincerely promise and
 swear (or affirm) that I will well and truly serve the State of
 New Jersey in the office of constable for the township of
 , in the county of ; that I will honestly
 and impartially summon, empanel and return good and lawful
 men for juries, able and sufficient and not suspected or pro-

cured, as is or shall be directed by law; that I will to the utmost of my power, faithfully and without delay, execute all writs, precepts, processes, warrants and executions to me directed, and which shall come to my hands and truly return the same; that in the exercise of my office I will do no wrong to any, but will do right to all, and take none but lawful fees; that I will truly, diligently and honestly, without fraud, deceit, oppression, favor or partiality do, execute and perform all services, acts and duties of my said office to the best of my knowledge, judgment and ability.

Sec. 30. And be it enacted, That in addition to making and subscribing the oath or affirmation required in the foregoing section, every such constable shall, before he enters upon the execution of his office, and within thirty days after notice of his election or appointment, enter into a bond to the inhabitants of the township, in their corporate name, with one or more sureties, to be approved of by the said committee, in such sum as the said committee shall direct, conditioned for the true and faithful performance of all the duties of his said office as constable in the following or like form: Enter in bond.

Know all men by these presents, that we, and
, all of the township of , in the county of
, in the State of New Jersey, are held and firmly
bound unto the inhabitants of the township of , in Form of bond.
the county of , in the sum of dollars,
money of the United States, to be paid to the said inhabitants
of the township of , in the county of ,
their successors or assigns, to which payment well and truly to
be made, we bind ourselves and each of us for himself in the
whole, our and every of our heirs, executors and administrators,
firmly by these presents.

Sealed with our seals, and dated the day of
in the year of our Lord, &c.

The condition of this obligation is, that whereas the above named was at the last annual township election of the township of , elected a constable of said township; now, therefore, if the said shall truly and faithfully perform

all the duties enjoined on him as a constable of said township, then the above obligation to be void, otherwise to be and remain in full force and virtue.

Signed, sealed and delivered in
the presence of

To be filed with
township clerk.

Which said bond shall be forthwith delivered to the clerk of the township.

SURVEYORS OF HIGHWAYS.

How to qualify. Sec. 31. And be it enacted, That every person elected or appointed as a surveyor of the highways in any township in this State shall, before he enters upon the discharge of his duties and within six days after notice of his election or appointment, take and subscribe the following oath or affirmation :

Oath. I, _____, do solemnly and sincerely promise and swear (or affirm) that I will in all things to the best of my knowledge and understanding well, justly and faithfully execute the office of a surveyor of highways without favor or partiality.

To file with clerk of court of common pleas, and copy with township clerk. And every such officer shall within twenty days after taking and subscribing said oath or affirmation file with the clerk of the Court of Common Pleas of the county in which he shall reside a certificate of said oath or affirmation, setting forth the date of taking the same and signed by the officer administering the same; and he shall also file within the said time a copy of said oath or affirmation so certified with the clerk of the township in which he shall have been elected or appointed.

BEFORE WHOM TO TAKE OATH.

Before whom to take oath. Sec. 32. And be it enacted, That all township officers elected or appointed in any township in this State who are required by law to take and subscribe an oath or affirmation, before entering upon the duties of office, shall take and subscribe their several oaths or affirmations before the township clerk, who is hereby authorized to take the same, or any other person authorized by the laws of this State to administer oaths and affirmations; and if any such officer or

officers shall not take or subscribe the oath or affirmation of office required by this act within the time prescribed by this act, and shall not file a certificate of the same with the township clerk within the time required by this act, such neglect shall be deemed and taken as a refusal to serve in said office; and if any officer or officers of any township in this State, who are required by this act to enter into bond to the inhabitants of the township with sufficient sureties for the faithful performance of their duties, shall fail to execute and deliver such bond within the time limited by this act, such neglect shall be deemed a refusal to serve in such office.

What deemed
refusal to serve

DISPOSITION OF EVIDENCES OF QUALIFICATION.

Sec. 33. And be it enacted, That the township clerks of the several townships of this State shall file in their respective offices the certificate of the oaths and affirmations of office transmitted and delivered to them by the several officers of said townships required by this act to be filed with the township clerk; the copies of the certificates of the oaths and affirmations of office of the surveyors of the highways required by this act to be filed; and the said township clerks are also required to file and record the bonds of the several officers delivered and transmitted to them as directed by the provisions of this act, where said bonds shall remain of record; and if the township committee of any township shall so direct the said bonds, and all other bonds of township officials elected or appointed, shall be acknowledged as proofs of deeds are required to be acknowledged, which bonds so acknowledged together with the acknowledgment and proof of the execution of the same shall be recorded in the office of the clerk of the county in which such township is situate in a book labelled "Public Officers' Bonds," which book shall be provided by him at the expense of the county, and shall be indexed in the names of the officers and their sureties and of the corporation to which the bonds are respectively given.

Township clerk
shall file.

Official bonds
to be recorded
in certain cases

Sec. 34. And be it enacted, That all township officers who are required by this act to enter into bond with sureties for the faithful performance of their duties and whose term of office

Bonds to be
renewed.

exceeds one year, shall within thirty days after the expiration of each year of their term of office renew their bonds, and If not renewed, office vacant, shall file the same forthwith with the township clerk; and if any such officer or officers shall neglect or refuse so to do within the time hereby limited, such office or offices shall become vacant and shall be filled as vacancies in township offices are directed by the provisions of this act to be filled.

WHAT CONSTITUTES A VACANCY IN OFFICE.

Sec. 35. And be it enacted, That whenever in any township of this State the inhabitants of such township shall neglect at their annual township election to choose any of the officers directed by this act to be chosen, or if any officer so chosen shall refuse to serve or fail to qualify as required by this act, or shall tender his resignation of such office, or shall die, or remove out of the said township, and shall no longer be a bona fide resident therein, or become incapable of serving before the next annual township election, then it shall be lawful for the township committee to accept such resignation, or to declare such office vacant, or both; which declaration together with the reason or reasons for the same shall be recorded by the township clerk in the town book; and from the time of such removal or resignation or declaration as aforesaid such officer shall not exercise any of the duties of the office so made vacant.

HOW VACANCIES TO BE FILLED.

Appointment. Sec. 36. And be it enacted, That whenever in any township of this State a vacancy in any office shall arise or any office has been declared vacant by the township committee, the said committee shall by writing, under their hands and seals, appoint a person to fill such vacancy until the next annual township election; which said writing shall be recorded by the township clerk in the town book.

Notice of appointment. Sec. 37. And be it enacted, That upon the appointment of any person by the township committee of any township of this State to fill a vacancy in any township office, existing or arising from any cause whatever, it shall be the duty of the said committee to direct the township clerk to give personal notice in writing, to be left at the place of abode of the person so ap-

pointed, of his appointment, within five days after such appointment, and also within the same time transmit a copy of the resolution or action of said committee making such appointment to the clerk of the court of common pleas of the county in which said township is situate, which officer so as aforesaid appointed and notified shall, before entering upon the duties of the office to which the appointment is made, qualify in the same manner as if he had been elected to such office.

Resolution of appointment to be filed with clerk of court of common pleas.

ORGANIZATION OF THE TOWNSHIP COMMITTEE.

Sec. 38. And be it enacted, That the duly elected and qualified members of the township committee of the several townships of this State shall on the Monday next succeeding the annual township election, when their respective term of office shall begin, convene at the hour of ten o'clock in the forenoon, at some convenient place within their respective townships designated by a majority of them, and appoint one of their number to be chairman of said committee, and one of their number, or the collector of the township to be treasurer thereof; the chairman of the said committee shall preside at all the meetings thereof, and the clerk of the township shall act as clerk of said committee and keep a record of their proceedings, and record the same in the town book. A majority of said committee present at any meeting of said committee shall decide all questions presented to them.

When to meet and how to organize.

Sec. 39. And be it enacted, That the township committee of each township after being organized as provided in the last preceding section of this act, and at their annual meeting, in said section provided for, shall designate some place within their respective townships at which the said committee shall convene at the hour of two o'clock in the afternoon of the last Tuesday of each month, for the transaction of any business within the scope of the provisions of this act, that may be presented to them.

Hold monthly meetings.

TOWNSHIP TREASURER.

Sec. 40. And be it enacted, That the township treasurer upon being duly appointed, shall be the custodian of the

Custodian of township funds

To render account to township committee.

To give bond.

moneys of such township, and all moneys which the said committee are by law authorized to receive and disburse shall be paid to him, and shall be held by him subject to the order of said committee, and paid out by him on their order; and he shall, whenever required, and at the close of his term of office, render an itemized account to the said committee of the moneys received by him as such treasurer, pay over on demand the balance in his hands unexpended, and deliver all books, papers and vouchers relating to his office, to such person as may be appointed to succeed him; and such treasurer, before entering into the duties of his office, shall execute a bond to the inhabitants of such township in such sum, and with such sureties as the majority of the said committee shall approve, conditional for the faithful discharge of all the duties of his office, and for the payment by him, on demand, to his successor in office, of such moneys not paid out on the order of said committee, and remaining in his hands; and upon the further condition that such treasurer shall, when called upon by the said committee, and at the close of his term of office, render to the said committee a just, true and itemized account of all moneys received and paid out by him as aforesaid; which bond having been first approved by the said township committee, and such approval indorsed on said bond, shall be filed by the township clerk in the office of the clerk of the Court of Common Pleas of the county in which such township is.

Unexpended balance.

Sec. 41. And be it enacted, That in all cases when money raised by taxation remains in the hands of any person or persons unexpended, and the same cannot for any reason be legally applied to the purpose for which it was raised, and in all cases in which money so raised is held in trust for the township, and is not needed and cannot be lawfully used for the purpose for which it was raised, each and every person or persons holding such moneys, shall on demand made by the treasurer by direction of the township committee, pay the same to the treasurer of the township committee, and said treasurer in case of refusal is hereby authorized and directed to sue for the same in his own name as treasurer, in any court having jurisdiction thereof, to and for the use of said township; and the said treasurer upon receiving the same shall hold the moneys so received

subject to the order of said committee, and the committee may appropriate and use the same for legal purposes, for the benefit of said township.

Sec. 42. And be it enacted, That in any township existing under and governed by a charter or other special act of incorporation, it shall be lawful for the township committee to appoint or elect any legal voter to be treasurer of such township.

Legal voter
may be treas-
urer in certain
townships.

Sec. 43. And be it enacted, That whenever an unexpended balance of money remains in the treasury of any township after the close of the fiscal year in which such money was granted and raised, and whenever any unappropriated sum or sums of money remain on hand, whether derived from surplus tax receipt, from interest, from penalties, from rents, from licenses, or from any other source of income or receipt whatever, it shall be lawful for the township committee of said township, by resolution duly recorded in their minutes, to appropriate such unappropriated surplus, from time to time, to any purpose of public expenditure which is or may be recognized by the laws of this State as a lawful purpose for which moneys may be granted, raised and expended in townships, whether an appropriation has already been voted or not by the inhabitants of said township or of her authorized authority for said purpose, and whether the appropriation so voted has been expended or not.

Disposition of
unexpended
balance.

Sec. 44. And be it enacted, That it shall not be lawful for the said township committee to pay out or disburse or direct the treasurer of the township to pay out or disburse any of the moneys of the said townships to any person, unless the person claiming or receiving said moneys shall first present to the party or parties paying any such moneys, a detailed bill of items or demand, and specifying particularly how such bill or demand is made up, and the dates and names of the persons to whom the amounts composing such bill or demand were severally paid, with the affidavit of the party claiming payment of said bill or demand, that the same is correct, and any disbursing officer is authorized to take said affidavit.

Bills to be
sworn to.

Township committee to examine the accounts and vouchers of township officers.

Sec. 45. And be it enacted, That the township committees of the several townships of this State shall have authority, and it is hereby rendered their duty to examine the accounts and vouchers of the township officers, cause a statement of the same to be published by the township clerk as hereinafter provided, and to superintend the expenditure of any moneys raised by tax or otherwise for the use of the township, or which may arise from the balance of the accounts of any of the township officers.

Township committee to revise assessors duplicate.

Sec. 46. And be it enacted, That the township committee of the several townships of this State shall meet at their usual places of meeting in their respective townships, on the third Tuesday in August of each year, for the purpose of examining, revising and correcting the duplicate of assessment of taxes, which duplicate shall be laid before them by the township collector; and if they have reason to believe that any individual or corporation has been assessed at too low a rate, or omitted to have been assessed as required by this act, they shall thereupon authorize and require the township collector to notify the said individual or corporation that complaint will be made to the commissioners of appeal in cases of taxation, and the said committee shall have power to adjourn from time to time, as they may deem expedient for the purpose of discharging the duties required of them, provided the said examination, revision and correction shall be made and completed on or before the last Saturday of August of each year; and any member of said committee shall have power to issue subpoenas to bring before said meetings herein provided for, persons and papers to be examined in relation to said assessments.

May issue subpoenas for witness.

Township committee to form election districts.

Sec. 47. And be it enacted, That whenever any township of this State contains more than six hundred voters, it shall be the duty of the township committee of such township to divide such township into election or polling districts so that no election or polling district shall contain more than six hundred voters.

Ibid.

Sec. 48. And be it enacted, That whenever in a township not divided into wards, it shall appear that two hundred or more voters in any one section of such township have to travel

a distance of four miles or more to vote, an additional polling place shall be established by the township committee in such section.

Sec. 49. And be it enacted, That whenever in any township containing more than five hundred voters and having but one polling place, and where some of the voters have to travel a distance of four miles or more to vote, an additional polling place shall be established by the township committee in such township. Ibid.

Sec. 50. And be it enacted, That where in any township, a part of its inhabited territory is separated from the mainland or other inhabited part thereof, by at least three miles of bay and marsh, across which there is no road, two election districts shall be established therein by the township committee so that at least one polling place shall be on each side of the bay or marsh. Ibid.

Sec. 51. And be it enacted, That when any township committee shall have established election or polling districts as provided by this act, such township committee are further required to file a description of the boundaries of the district within which each polling place is situate, one copy thereof in the office of the clerk of the Court of Common Pleas of the county in which such township is situate, and one copy with the township clerk thereof; and said committee shall immediately give notice of the establishment of such election district or polling place to the county board of registration and election, who shall appoint for said polling place or election district in time for the next election and registration, a board of registry and election according to law; and in case it may be necessary to afterwards change the boundaries of such district or districts such change shall be effected upon the basis and in the manner in this act prescribed. Township committee to file description of boundaries of election districts, and give notice thereof.

Sec. 52. And be it enacted, That it shall be the duty of the township committee of the several townships of this State to prosecute and defend all and any suits or proceedings at law or equity necessary to protect, defend and secure the rights of the township, to prosecute to effect actions and suits for the re- To sue for and defend the rights of the township.

covery of penalties arising from the violation of all ordinances, and for the recovery of all other penalties and forfeitures by this act provided for, except as herein otherwise provided ; such suits or proceedings to be brought and prosecuted in the corporate name of the township, to wit : " The Inhabitants of the Township of _____ in the County of _____," and from time to time make necessary appropriations from the funds of the township for such purposes.

TO HAVE CHARGE OF PUBLIC ROADS AND APPOINT SUPERINTENDENTS OF THE SAME.

Township committee to have supervision of roads, and appoint superintendents.

Sec. 53. And be it enacted, That the township committee of each township shall have the full supervision, management and control of the making and repairing of all roads in said township, and may make and repair the same by hire or by contract, and for that purpose may annually appoint a competent person or persons to superintend the making and repairing of all roads, the removal of all improperly loose stones, all sticks, broken glass, tinware, wooden or iron hoops, and all rubbish whatsoever from the same, and the cutting of all briars and weeds from the same ; which superintendent or superintendents so appointed shall hold his or their position at the pleasure of the township committee ; and said committee may procure machinery, implements, stone, gravel and other material, hire laborers and teams necessary and proper for making and repairing all roads aforesaid ; and may have power to purchase gravel pits and stone quarries and take title to the same in the name of the township ; and said committee shall have power to direct and divert surface water and water courses, and remove dirt from one portion of or place in a road to another when in their discretion the same will facilitate the making or repairing of roads ; provided, that nothing in this section shall be construed to repeal or in anywise affect the act constituting " Essex public road board," approved March thirty-first, one thousand eight hundred and sixty-nine, or any supplement thereto, or any act amendatory thereto, or relating or applicable thereto, or any act in relation to turnpike roads, or any act which has been or may be passed to enable boards of chosen freeholders to acquire, improve or maintain public roads.

Procure machinery and material.

Proviso.

Sec. 54. And be it enacted, That the township committee of any township, their superintendent or superintendents or other persons by their order, may enter on lands adjacent to highways and cut, make, scour out, cleanse and keep open such gutters, drains and ditches therein as shall be sufficient to convey or draw off the water from any public highway with the least disadvantage to the owner of the said land; and the owner and every other person, except the members of the township committee or their superintendent or superintendents of roads, or other person or persons by their order, is hereby prohibited from filling up, stopping or obstructing such gutter, drain or ditch, under the penalty of eight dollars for every offence, to be recovered by action upon contract, with costs, by the said township committee or any member thereof, in any court having cognizance of that sum, and applied to the working and repairing of the said highways.

To keep open
ditches.

Owner of land
not to close.

Penalty.

Sec. 55. And be it enacted, That the township committee of the several townships of this State shall have power to cause all roads within their respective townships to be opened to their full width, and all encroachments thereon to be removed; and when notified in writing to define the lines of a public road or highway by a member of the board of chosen freeholders or by any other person or persons resident in the township in which such public road or highway is situate, conceiving himself or themselves aggrieved, it shall be the duty of said committee immediately to do so; and if it be doubtful to said committee where the true lines of said public road or highway are, or what person has narrowed or encroached upon said public road or highway, then such township committee shall apply to any two justices of the peace of the county, and the surveyors of the highways of the township in and through which such highway runs, who, or a majority of them, are hereby authorized and directed to determine the same in writing under their hands, and thereupon the said township committee or their superintendent or superintendents shall proceed to open the said highway agreeable to such determination; and if it be doubtful to said justices and surveyors, or a majority of them, which of the proprietors or possessors of the adjacent lands have so narrowed or encroached on the said public road or highway, then it shall

To remove en-
croachments.

To define lines
of public high-
ways.

Proceedings in
cases of un-
certainty.

be the duty of the said justices and surveyors, or a majority of them, to direct in writing, under their hands, the said township committee or their superintendent or superintendents to open such highway equally on each, which order the said committee or their superintendent or superintendents, by the order of said committee, shall forthwith carry into effect, and the necessary and reasonable expenses of the proceedings had by virtue of the provisions of this section shall be paid out of the funds of the township.

To remove
snow where
road is block-
aded.

Sec. 56. And be it enacted, That it shall be the duty of the township committee, or the superintendent or superintendents of roads appointed by them, in case the public roads in any township of this State become blockaded with snow so as to become impassable for horses and wagons or sleighs, to remove the snow as soon as practicable so as to make them passable; but in case the drifts or banks of snow are so great in the roads as to make it impracticable to remove them in all places, on account of time and the expense it would incur, the said committee or the superintendent or superintendents appointed by them shall have full power to enter on private property and to remove such fences as may be necessary to make a passageway for the public, and no person shall close up such passage ways until the public roads become passable; provided in all cases that the owner of the property so used by the public shall be entitled to compensation for the actual damage done to his property by reason of the passageway, the amount of damage to be determined by appraisers, one of which shall be chosen by the owner and the other by the township committee or a superintendent when acting, and the two persons thus chosen shall have power to choose a third person, in case they cannot agree; and all bills for such damage shall be sworn to by the appraisers and paid by the township wherein such property is situated.

To remove
fences where
impracticable
to remove snow

Passage way
from road to
stream.

Sec. 57. And be it enacted, That whenever a stream of water crosses a public road and is there bridged, and such bridge does not extend to within five feet of the outside line of such road, it shall not be lawful for the adjoining land owners to construct a fence or put up any obstruction between the outside line of such road and the bridge, unless in the judgment of the town-

ship committee of the township wherein the bridge is situate, or of the committee of both townships where the bridge is on a division line between two townships, such fence or obstruction is necessary for the purpose of public safety. And in all cases where it is practicable so to do, the township committee, or the superintendent of roads, shall clear out and make passable a road, path, or access to such streams of water on at least one side of such bridge, in order that horses, cattle, sheep or other domestic animals may drink from such streams; and wherever such a fence or obstruction now exists or may be hereafter constructed, it shall be the duty of the township committee of the township wherein the bridge is located or partly located, to notify the owner of the land adjoining, who maintains or erects such obstruction, to remove the same within ten days after service of such notice, on failure to do which such committee shall remove such obstruction or order it done; and for such failure the owner aforesaid shall forfeit and pay to the use of the township, whose committee shall thus act, the sum of ten dollars.

Sec. 58. And be it enacted, That it shall be the duty of the township committee of each township to estimate the amount of money they deem advisable to expend for making and repairing the public roads, and also the sum necessary for the support of the poor in their respective townships for each ensuing year and publish the same at the same time and in the like manner as the financial statement of the township is by this act required to be published.

To estimate and publish amount for road and poor purposes.

Sec. 59. And be it enacted, That it shall be the duty of township committees of the several townships of this State, when any public road within their respective townships shall be unsafe to travelers by reason of unprotected embankments or unguarded bridge approaches, or exposure to overflow for a greater distance than one hundred feet in time of freshets or heavy rains, to notify in writing the board of chosen freeholders of their respective counties of the unsafe condition of said road for any of the reasons aforesaid; and it shall be the duty of boards of chosen freeholders aforesaid, forthwith to provide protection to travelers on such road, by erecting or repairing

Guards at embankments.

railings and guards along said embankments, bridge approaches or roads exposed to overflow, at the expense of the county.

Guide posts.

Sec. 60. And be it enacted, That the township committee of each and every township in this State shall erect and maintain guide-posts on the several roads, turnpikes and highways within each township at each and every place where such roads, turnpikes or highways intersect or cross each other; the said committee shall at each of their annual meetings direct the superintendent or superintendents of roads, or other person or persons appointed by them for that purpose to ascertain and report to the said committee, as soon after such appointment as practicable, at what place or places guide-posts are required as aforesaid to be erected in each township for the direction of travelers, and said committee, upon the receipt of such report, shall within three months thereafter erect or cause to be erected at each and every place designated in such report, a substantial post or posts of not less than eight feet in height above, and firmly set in the ground, and near the upper end of which shall be securely fastened a board of suitable size and dimensions, and upon such board shall be plainly and legibly painted the name of the next town or place thereto, and also such other town or place of note as said committee may think proper, to which said road, turnpike or highway leads, together with the estimated distance or number of miles to the same, and also the figure of a hand with the forefinger thereof pointing towards the town or place to which said road, turnpike or highway leads.

Sec. 61. And be it enacted, That it shall be the duty of the township committee of each township in this State to transmit to the comptroller of the treasury, on or before the first day of October in each year a statement of the financial condition of their respective townships at the close of their respective fiscal years next preceding the time of making such statement; and said statements shall set forth the amounts of the funded and floating debt, of what they are composed, the purpose for which they were contracted, the rate of interest thereon and the time when the debts fall due; the nature and condition of the sinking fund, if any; the amount of real and personal property

taxable, the rate of tax levied and the amount raised, and the expenditures for the year arranged under general heads, upon blanks to be furnished by the comptroller.

Sec. 62. And be it enacted, That it shall be the duty of the township committee of the several townships of this State, in all cases where a tax warrant has been or shall hereafter be issued for the collection of taxes in any township, and the officer receiving the same has neglected or failed to execute or return the same, or collect any part of the taxes thereby directed to be collected within the time now limited by law, to direct the justice of the peace, who issued the said warrant, or in case of his death or disability, or the expiration of his term of office, some other justice of the peace of their respective counties, to issue alias or pluries warrants for the collection of such taxes as shall remain uncollected under the previous warrants, directed to the township collector or a constable of their respective townships if such collector shall so request; which said alias and pluries warrants shall be good and effective for that purpose, and shall be executed and returned in like manner as is provided in case of original warrants; and the said committees shall require said constable to give bond with such security as they may direct and approve, the said constable shall have the same powers and perform the same duties and be subject to the same liabilities and penalties, and receive the same compensation as is now provided in relation to the township collectors of the several townships in the execution of warrants for the collection of taxes.

To cause alias or pluries tax warrants to be issued.

Sec. 63. And be it enacted, That in case any taxes shall hereafter be laid, assessed or imposed pursuant to the laws of this State, against any person or persons or corporations for or on account of any lands, tenements, hereditaments or real estate situate, lying and being in this State, together with the lawful interest thereon, and all costs, fees, charges and expenses, shall remain unpaid and in arrears for the space of six months from and after the time when payable, then and in every such case it shall be lawful for the township committee, or a majority of them, to issue their warrant, which warrant may include the names of any number of delinquent owners and the de-

To issue tax warrants for collection of unpaid taxes against real estate.

scription of each of their lands, tenements, hereditaments or real estate on account of which such taxes were assessed, under the common seal, if any, of the township, signed by the chairman thereof, and attested by the township clerk, directed to the collector of the said township, therein and thereby commanding him to make said taxes, with the interest, costs, fees, charges and expenses as aforesaid, out of the lands, tenements, hereditaments or real estate, on account of which the same, or such part thereof as will be sufficient for that purpose, for the shortest term for which any person or persons will agree to take the same and pay such taxes, with the interest thereon, and all costs, fees, charges and expenses. and further directing the said collector to make return of said warrant, with all his proceedings thereunder, in writing, within four months thereof, to said township committee; said warrants to be recorded as in this act provided.

Who may redeem lands sold for taxes, and how.

Sec. 64. And be it enacted, That the owner or owners, mortgagee, occupant, or any other person having a legal or equitable interest in any lands, tenements, hereditaments or real estate sold for taxes as in this act provided, may redeem the same at any time within two years from the date of such sale by paying to the purchaser, or his legal representative, the amount of money set out in detail in said certificate, with twelve per centum interest thereon, together with such other fees, costs, expenses and charges as may have been incurred or paid by the purchasers under the provisions of this act, and the purchaser upon receiving such payment, if made by the owner or owners thereof, shall forthwith restore to such owner or owners the possession of such real estate, and in case the owner or holder of any estate in lien upon or right of possession of such real estate so sold shall pay to the purchaser within the said two years the aforesaid purchase money, interest, fees, costs, expenses and charges, the sale shall be of no further effect, and the mortgagee or other person so redeeming shall have a lien on the said premises for the amount paid, with twelve per centum interest thereon, in like manner as if the same had been included in his, her or their mortgage or other lien.

Sec. 65. And be it enacted, That in case such lands, tenements, hereditaments or real estate so sold shall not be redeemed within the time provided for by this act, then and in that case the township committee, upon due proof being made by the affidavit of the purchaser or his legal representative that such redemption has not been made, and the surrender of such certificate, shall execute and deliver to the purchaser, his legal representative or assigns, at his or their expense, a deed for the same, under the common seal of the township, signed by the chairman of such township committee, and attested by the township clerk, and acknowledged according to law, which deed shall contain a description of the property, the year of the tax assessment, the fact of advertising and sale, the date of sale and the period for which the premises were sold, and which deed shall be recorded in the office of the clerk or register of deeds of the county where the lands are situate within ten days after the delivery thereof, and if not so recorded the same shall be of no effect until so recorded as against a mortgagee or purchaser in good faith, and the right of redemption shall also continue until such record, notwithstanding the lapse of the aforesaid two years, and that such purchaser or purchasers, his and their legal representatives or assigns, upon complying with the provisions of this act, shall, by virtue thereof, lawfully hold and enjoy said lands, tenements, hereditaments or real estate for and during the term for which he, she or they shall have purchased the same for his, her or their own proper use, benefit and advantage, against the owner or owners thereof, and all and every person or persons claiming under him, her or them, and against any and all other estates therein, whether legal or equitable, and any and all mortgages, alienations, descents, liens and encumbrances of every kind and nature, as fully and completely as though there were no other estates, mortgages, alienations, devises, descents, liens or encumbrances of, in, upon and against said property, or any part thereof, until said term shall be fully completed and ended; and the purchaser shall be at liberty at or before the expiration of the said term, to remove any building or buildings and material erected and placed by him, her or them thereon, and when said term shall have ended, shall peaceably and quietly yield up the same to the lawful owner or owners thereof in as good state and condi-

To give deed to
purchaser of
lands sold for
taxes

tion as when he took the same, damage resulting from ordinary use and the elements excepted.

Township committee may purchase lands sold for taxes.

Sec. 66. And be it enacted, That if at any sale of lands, tenements, hereditaments or real estate made by virtue of this or any other act, there be no purchaser therefor, then it shall and may be lawful for the township committee of the township in which said lands, tenements, hereditaments or real estate may be assessed, to purchase the same, or cause the same to be purchased, for the benefit of the inhabitants of such township, subject to the same redemption as is now or hereafter may be provided, and that the inhabitants of said township so purchasing, shall have lawful right and authority to use, occupy and enjoy said lands, tenements, hereditaments or real estate, and through their township committee in the corporate name of the township, to take such proceedings as may be necessary to obtain possession thereof, and to sell and transfer the same, or any part thereof, to any person paying the purchase price thereof, together with the subsequent taxes and interest.

May purchase goods and chattels sold for taxes.

Sec. 67. And be it enacted, That if at the sale of goods and chattels of delinquent tax-payers, for the non-payment of taxes, there shall be no purchaser or purchasers of said goods and chattels so exposed for sale, it shall and may be lawful for the township committee of the township to which the taxes for which such goods and chattels are offered for sale, are due, to purchase the same, or cause the same to be purchased for the benefit of such township.

Township committee may sell certain lands if so authorized.

Sec. 68. And be it enacted, That it shall be lawful for the inhabitants of any township in this State, at their annual, or a special township election called by the township committee for that purpose, to authorize the sale by such township committee at either public or private sale, of any real estate whereof the inhabitants of such township may be seized in their corporate capacity, in fee simple absolute, or of any other estate, and when so authorized it shall be lawful for the township committee of such township to convey such real estate to the purchaser thereof by deed, signed by such township committee, and sealed with the corporate seal of such township; and at such annual or special township election, may vote to appropriate

the moneys arising from such sale of such real estate to any lawful township purposes; provided that the provisions of this section shall not apply to lands acquired by the township under sales for taxes or assessments.

TO PROVIDE FOR THE ASSESSMENT OF PROPERTY OVERLOOKED BY ASSESSOR OR ASSESSED AT TOO LOW A VALUATION.

Sec. 69. And be it enacted, That where, in any township of this State, the assessor has neglected or omitted to assess for taxes for the current fiscal year of such township, property which is liable to taxation, or where such assessor has or may hereafter assess such property which is liable to taxation at too low a valuation, or may neglect or omit to assess the same, and the commissioners of appeal in cases of taxation have met and adjourned without having received complaint of any such neglect, valuation or omission, it shall be lawful for the township committee to file with the commissioners of appeal a complaint in writing setting forth the property so omitted or neglected to be assessed or which has or may be assessed at too low a valuation and the name or names of the owner or owners of such property, if known, and requesting such commissioners to convene and take such action thereon as may be authorized by this act or by any other statute of this State, provided that complaint of such neglect, valuation or omission shall be filed with said commissioners within one year from the time that such taxes become or shall become a lien.

How to assess property omitted by or assessed at too low valuation by assessor.

Sec. 70. And be it enacted, That when any money has been appropriated for any lawful purpose by the legal voters of any township in this State, at any general or special township election, and the expenditure of such money for such purpose shall be or become necessary or desirable before the tax out of which such appropriations should be made, has been levied and collected, and there are no moneys belonging to such township available for such purposes, it shall be lawful for the township committee of such township to borrow money in anticipation of the collection of the taxes to meet such appropriation, and to give promissory notes or other obligations bearing legal rate of interest therefor; such loans may be made for such time as

Township committee may borrow money in anticipation of assessment and collection of taxes.

the township committee shall deem reasonable and prudent, and may be renewed from time to time until such taxes are received by the township collector; and when so received such taxes shall be forthwith applied to the payment of such loans, but in no event shall they be authorized to borrow an amount in excess of the sum appropriated by the legal voters of such township.

APPORTION TAXES AMONG SUBDIVISIONS OR PARCELS OF LAND.

Township committee to apportion taxes among subdivisions of lands

Sec. 71. And be it enacted, That upon application, in writing, by any person interested to apportion any taxes, assessments or water rents which have been or shall be laid upon any plot or parcel of land in any township, amongst any subdivisions of such plot or parcel, accompanied by a map showing the subdivisions desired, the township committee to which such application shall be made as herein provided, shall have power to make a just apportionment of such taxes, assessments and water rents upon and among such subdivisions or such other subdivisions as such township committee may deem just and proper, and also to apportion in manner aforesaid any taxes, assessments and water rents for non-payment of which any plot or parcel of land has been or shall be sold under the laws relating to such sale, with expenses of sale, in cases where such land has been or shall be bought for the use and benefit of the inhabitants of such township.

Clerk to file map.

Sec. 72. And be it enacted, That upon such apportionment having been made by the township committee of any township, the clerk of such township shall file the map and report showing such apportionment, and upon such filing the said taxes, assessments or water rents as so apportioned shall be and remain a lien upon such subdivisions in the same manner as if such taxes, assessments or water rents had been originally laid or assessed upon such subdivisions in the separate amounts so apportioned, and upon payment to the collector of such township of the amount so apportioned to any subdivision, with interest thereon, together with all fees and costs, and in case of sale, with the proportion of expenses of sale added, such subdivision shall be discharged from all lien or liability under such taxes, assessments and water rents, and from the effect of such sale therefor.

Sec. 73. And be it enacted, That when any of the owners of the lands to be affected by such apportionment shall not join in such application, then such township committee shall direct notice to be given to such owner, if resident in such township, either personally or by leaving the same at his or her place of abode, and if not resident in such township, by advertisement in a newspaper published and circulating in such township, and if none is so published, then in the nearest newspaper published in the county in which such lands are situate for at least two weeks, once a week, of the time and place when and where a hearing will be had upon such application before such township committee; and the notice in this section required, upon proof of service or publication thereof, as the case may be, shall be deemed sufficient, and the said township committee may thereupon make such apportionment.

Township committee to direct notice to be given in certain cases.

UPON CERTAIN CONDITIONS, TO RELEASE CERTAIN TOWNSHIP OFFICERS
FROM THE OPERATION OF LEGAL OBLIGATIONS AND BONDS.

Sec. 74. And be it enacted, That whenever in any township in this State the township committee have required the bond of any officer to be acknowledged, and the same has been recorded in the office of the clerk of the court of common pleas of their county, and the accounts of any such officer shall be at any time examined by the said committee and shall be by said committee certified to be correct, and such certificate shall be duly acknowledged and proven in the same manner as the bond of said officer, it shall be lawful for the clerk of said court to file said certificate in his office and to note the substance thereof on the side or bottom margin of the page containing the record of the bond, for the information of all concerned.

Township committee to release bonds of collecting officer when the same have been recorded.

Sec. 75. And be it enacted, That the township committee of the several townships of this State shall, within ten days after the filing with the clerk of the township by the collector or other officer having power and authority to collect taxes for any township in this State, a statement in writing setting forth in detail, as required by this act, the taxes uncollected or uncollectable, carefully examine such statement, and on being satisfied as to the correctness of the same, or any part thereof,

Township committee may release collector or other collecting officer from liability and collection of taxes reported by him as uncollectable.

may, by resolution, credit and release the collector or other collecting officer from liability and collection of any or all taxes so reported by him as being uncollectable.

TO PROVIDE FOR THE RELIEF OF POOR PERSONS.

Township committee to give relief to poor persons.

Sec. 76. And be it enacted, That the township committee aforesaid or any member thereof, together with the overseer of the poor of their respective townships, may upon a report to them by said overseer of temporary relief being granted to any poor person or persons in immediate need, grant further relief from time to time, to such poor person or persons or cause their removal to the county poor house in the manner provided by this act; and when a physician or surgeon shall be called to visit a poor person in immediate necessity suddenly taken ill or injured, he may visit the said person and render such aid as the case may demand, and shall then report the same to the overseer of the poor who may then grant such further medicine or surgical relief to said poor person or persons as he and one or more members of the township committee may deem necessary; the said committees shall include in their annual report, the report of the overseer of the poor of the amount of relief granted to poor persons in immediate need and to whom the same was granted and shall publish the same in their annual report.

TO PROVIDE FOR THE CONSTRUCTION OF PROPER WASTE-GATES IN DAMS.

Township committee may require construction of water gates.

Sec. 77. And be it enacted, That in all mill dams more than six feet high and sixty feet long, heretofore or hereafter constructed in any of the waters of this State, there shall be placed, when required by the township committee of the township where the same is or is to be located, or if the same is or is to be located in two townships, then by the township committees of both townships, at least one suitable waste gate for the free and rapid discharge of surplus water in time of freshet or other emergency, which gate or gates shall be kept in good order at all times by the owner or lessee of the water power furnished by such mill dam; and when any heavy rain storms or freshets occur, and the waters backed up by any dam shall overflow the

same, it shall be the duty of such owner or lessee to raise the waste gate or gates in such dam to a height sufficient to allow the surplus water to run off freely and relieve the pressure against such dam, in order to avoid the danger of the same being carried away, and in case of failure or neglect of such owner or lessee to so rise such gate or gates it shall be lawful for any member of such township committee or committees, or any other person by their order, to rise the gate or gates as aforesaid; provided that this section shall not apply to any dams located on tide water.

PROVIDE FOR PROTECTION AGAINST MAD DOGS.

Sec. 78. And be it enacted, That the township committee of the several townships in this State is hereby authorized, whenever in their opinion the public safety may require, to issue their proclamation authorizing the destruction of all dogs, male and female, found running at large within the limits of the township, except such as shall be properly muzzled with a wire muzzle securely fastened about the nose, after one days public notice by written or printed handbills; and for that purpose such committees are hereby authorized and empowered to appoint one or more persons in their respective townships, with full power and authority to kill any dog, male or female, found running at large within such townships, and not so as aforesaid muzzled; and such township committee are hereby authorized to fix the compensation to be paid to any person or persons appointed as above provided for, and to pay the same out of any moneys in the treasury of such township; provided, that nothing in said proclamation shall apply to a dog or dogs of a non-resident passing through the township accompanied by the owner or owners of such dog or dogs.

Township committee may provide protection against mad dogs.

PRESERVATION OF SHEEP AND OTHER DOMESTIC ANIMALS.

Sec. 79. And be it enacted, That it shall be the duty of the township committee of each township in this State to keep as a fund, the taxes on dogs collected by virtue of this act to make good any loss or losses which may be sustained by any person or persons by the destruction or wounding of his, her or their domestic animals by any dog or dogs, bitch or bitches,

Township committee to provide for the preservation of sheep and other domestic animals.

within the township wherein the said tax is collected ; and said committee shall pay all damages so sustained within the current fiscal year, in case the money so raised by said tax shall be sufficient to pay the same, and if not, then in such equitable proportions to the individuals injured, according to their respective losses, as the said fund arising from such tax will enable them to do, to be adjusted at the annual settlement of the accounts of the township by said committee, and to be included and published in their annual report, and in case the damages appraised by law and certified to said committee shall appear to them to be excessive, it shall and may be lawful for said committee to require the facts stated and claim exhibited to be investigated before them upon oath or affirmation, and shall award payment accordingly, and the said committee shall file and preserve among the papers of the township, the oaths and affirmations of the appraisers and claimants.

Township committee to authorize killing of dogs in certain cases.

Sec. 80. And be it enacted, That the township committee aforesaid, upon complaint being made to them, shall have power and are hereby authorized and required to kill, or cause to be killed, any dog or dogs, bitch or bitches, found killing or worrying domestic animals, when the owner or owners or harborers of such dogs being informed thereof shall refuse or fail to kill such dog or bitch for the space of twenty-four hours from the time of receiving such information, the expense of which killing shall not exceed two dollars for each animal so killed, and the same to be paid out of the money raised by the tax upon dogs; and such owner or owners harboring such dog, for such refusal and failure as aforesaid, shall forfeit and pay to any person who shall sue for the same, the sum of ten dollars, to be recovered with costs before any court having cognizance of that sum by action upon contract; and moreover, shall pay triple damages for any injury done by said dog or bitch to any domestic animal, after receiving the information aforesaid, to the owner or owners thereof.

TOWNSHIP ORDINANCES.

Township committee may pass ordinances.

Sec. 81. And be it enacted, That the township committee of the several townships in this State may enact and pass any ordinances which do not conflict with the constitution of this State or of the United States, for the following purposes :

To prevent and suppress breaches of the peace and disorderly assemblages in any street, road, house or place in the township, and to suppress disorderly houses therein, and to call upon the constable or constables of said township to accomplish such purposes.

Breaches of the peace.

To abate and remove nuisances, and at the expense of the occupant or owner to cleanse and disinfect premises where nuisances detrimental to health are maintained.

Nuisances.

To act as a board of health in case of prevalence of epidemic diseases, when a township board of health has not effected an organization as required by law, and if organized, fails or refuses to act in the premises.

Health.

To require the building, erection, equipment, maintenance and use of proper and efficient fire escapes or means of exit, in and upon hotels, theatres, halls, school houses and other public buildings, manufactories, or other buildings where operatives are employed.

Fire escapes.

To compel the abutters to keep the sidewalks, where the same are much traveled, free from snow and ice, and other impediments, and to keep said sidewalks in a safe, convenient and passable condition at all seasons.

Sidewalks.

To limit and determine the proper rate of speed of bicycles, tricycles, and all other vehicles propelled by pedo-motive or manu-motive power, at which they may be propelled; also to direct and prohibit the use of bells, lamps, and other such appurtenances; and also to prohibit the use of any vehicle upon that part of a street, road or pathway commonly known as a foot path or sidewalk.

Bicycles, &c.

To limit and determine the proper rate of speed of horses driven or ridden through or along the public roads of the township, and through or along the streets of any town or village within the township.

Speed of horses

To license and regulate cartmen, porters, hacks, cars, omnibuses, stages, and all other carriages and vehicles used for the transportation of passenger, baggage, merchandise and goods and chattels of any kind; and the owners and drivers of

License cartmen, porters, hackmen, &c.

vehicles and means of transportation ; also auctioneers, common criers, hawkers, peddlers, pawnbrokers, junk-shop keepers, keepers of bath houses, boarding houses, news stands, sweeps, scavengers, traveling and other shows, circuses, theatrical performances, plays, exhibitions, concerts, skating rinks, itinerant venders of merchandise, medicines and remedies, and also the place or premises in which or at which the different kinds of business or occupation mentioned herein are to be carried on or conducted , and to fix the rate of compensation to be paid therefor, and to prohibit all persons and places, and all vehicles unlicensed, from acting, using or being used in said capacities, and for such uses and purposes ; and that the fees for such licenses shall be imposed for revenue ; provided, that no person or persons shall be required to take out a license in order to sell any product of his farm, or to sell meat or milk.

Fix penalties.

To fix and prescribe penalties for the violation of such ordinance or ordinances passed and enacted for the purposes enumerated in this act ; in any sum not to exceed one hundred dollars ; excepting, however, in cases of violations of ordinances prohibiting hawking, peddling or selling goods, wares and merchandise without license, and excepting, also, in cases of violations of ordinances provided for by section eighty-six of this act. The township committee shall have power to alter and repeal any ordinance passed and enacted by them.

How suit for recovery of penalties to be conducted.

Sec. 82. And be it enacted, That the penalties prescribed by said committee by virtue of this act, or of any general law, for the violation of any ordinance of the several townships, shall be recoverable before any justice of the peace of said township, in an action upon contract, in the name of the inhabitants of the township and for the use of the township, which suit shall be conducted in the same manner as other suits in actions upon contract now triable before justices of the peace are conducted, and when judgment is given, executions thereon shall issue in the same manner, and shall be subject to appeal to the court of common pleas of the county on the same terms ; and if in any such case the judgment and costs of prosecution shall not be recoverable by an execution issued against the goods and

Appeal.

Execution.

chattels of any person convicted as aforesaid, then the justice of the peace before whom such action is brought and such conviction had, shall issue an execution against the body of said defendant, directing any constable of the county to take the body of said person so convicted and commit the same to the common jail of the county, there to be held and detained by the sheriff of the county, or keeper of said jail, for the term of ten days, unless the judgment and costs shall be sooner paid.

Sec. 83. And be it enacted, That it shall be lawful for any constable or police officer to summarily arrest, without warrant, any person hawking, peddling, or selling any goods, wares or merchandise whatsoever, in such township in this State without a license, where it is required to obtain a license therefor by any ordinance of such township, and carry such person so arrested before any justice of the peace of said township before whom violations of ordinances are hereby made triable; whereupon such justice of the peace shall determine whether the person so arrested has been guilty of the violation complained of; and the said justice may adjourn the hearing of said complaint for a period not longer than five days, and may take the defendant's recognizance for his appearance at such adjourned hearing; upon conviction of such violation the said justice may impose a fine upon such person, not exceeding twenty dollars and costs, which costs are to be taxed the same as in cases of disorderly persons; which fine and costs shall be paid forthwith, or upon failure to pay such fine and costs, such justice of the peace shall commit such person to the county jail of the county in which such township is situate, there to be detained by the sheriff of the county, or keeper of said jail, until the fine and costs are paid; provided, no person committed by virtue of any offense mentioned in this section shall be detained in jail for a longer period than ten days for any one offense.

Arrest in case of violation of ordinance, by whom, hearing or trial, and mode of enforcing penalty.

Sec. 84. And be it enacted, That it shall not be lawful for the township committee of any township to finally pass any ordinance which by this act or any subsequent act it may be authorized to pass, at the meeting of such committee at which any such ordinance shall be introduced; but every ordinance that

How ordinances to be adopted, recorded and published.

shall be introduced at any meeting of such committee shall be laid over and shall not be finally passed and adopted except at a regular meeting subsequent to the meeting whether regular or special at which it shall be introduced; and each and every ordinance passed and adopted by said committee shall be recorded by the township clerk in a book kept for that purpose, which record shall be signed by said clerk and the chairman of the township committee; and every ordinance passed, adopted and recorded as aforesaid shall be published in a newspaper printed and circulating in such township, or if none be printed in such township then in a newspaper printed in the county and circulating in such township, for the period of four weeks consecutively at least once in each week; and until such ordinance shall have been so as aforesaid recorded and published, it shall be of no effect.

Record and
copies of same
to be compe-
tent evidence.

Sec. 85. And be it enacted, That the said book of the record of ordinances shall be taken and received in all courts as evidence of said ordinances, and copies of said ordinances certified by the township clerk under the corporate seal of the township, shall likewise be taken and received in all courts as evidence of said ordinances; and that the publication of said ordinances in a newspaper as herein required, shall in all cases be presumed to have been made until the contrary shall be proved.

EXTERNAL FIRE ESCAPES ON CERTAIN BUILDINGS.

Sec. 86. And be it enacted, That all persons owning, leasing or in any manner having charge or control of any hotel or boarding house for the accommodation of the public, any public school, or other public building, factory, manufactory, or workshop of any kind in which guests, students, employees or operatives to the number of thirty or more are accommodated, or steadily or casually at work, or congregate, when any of such buildings are three or more stories in height, said owners, lessees, or other persons having charge or control of said buildings, shall provide all such buildings with a safe external means of escape therefrom and so arranged that in case of fire the ground can be readily reached by the persons occupying the third and higher floors.

Sec. 87. And be it enacted, That it shall be the duty of every fire inspector of any city in this State, or any common council, board of aldermen, or other official board of any city, town, borough or of any township of this State, by whatever name such authorities may be known, to designate the number, kind and manner of erection of such external fire escapes to any of said buildings and shall give notice in writing to the owner, or leesees or the person having charge or control of said building and set forth in said notice the number, kind and manner in which said external fire escape or escapes is or are to be erected, required by said fire inspector or ordinance of said municipal authorities, or resolution of said other official boards.

Sec. 88. And be it enacted, That any violation of this act, or neglect to comply with said notice to put up said fire escape or escapes within ninety days after said notice is received, shall be deemed a misdemeanor, and any person or corporation convicted thereof shall be liable to a fine not exceeding three hundred dollars, in the discretion of the court, and shall also be liable in an action for damages in case of death or personal injury sustained in consequence of fire breaking out in any such building and of the absence of any such efficient fire escape ; and such action may be maintained by any person now authorized by law to sue as in other cases of similar injuries.

POLICE IN TOWNSHIPS.

Sec. 89. And be it enacted, That it shall be the duty of the township committee of any township of this State to appoint one or more suitable persons therein to be a police officer or police officers of such township, upon receiving a petition requesting such appointment or appointments to be made, signed by a majority of the persons who voted at the general or township election held therein next previous to the signing of such petition, which police officer or officers when so as aforesaid appointed, shall possess and have all the powers of constables within the limits of the township, for the purpose of preserving the peace and enforcing the ordinances of the township, and shall be and are hereby authorized and empow-

Township committee to appoint police officers.

ered, upon view and without warrant, to apprehend and arrest any and all person or persons committing any breach of the peace within said township, or violating any ordinance of the township, and any and all disorderly person or persons, and to take said person or persons before any justice of the peace in said township, to be dealt with according to law ; that such police officer or officers so as aforesaid appointed, may be discharged or dismissed as such township committee shall, from time to time and in each case determine, and shall receive such pay and compensation for their service respectively as shall be fixed and agreed upon by such committee ; and the said committee shall have power to adopt such resolutions and make such rules organizing and governing the police service of their respective townships as to such committee may seem proper and necessary.

Sec. 90. And be it enacted, That if in any township a day and night police service has been or shall be established, the township committee are hereby authorized to appoint such number of patrolmen, not exceeding one for every eight hundred inhabitants, as in their judgment the public good shall require, and may also appoint a superintendent or captain and a sergeant of police, and fix their compensation, and discharge and dismiss them as they shall from time to time and in each case determine ; provided, however, that the compensation to be paid to the superintendent or captain and to the sergeant shall be the same as the compensation provided for each patrolman, except that there may be paid to the superintendent or captain, in addition thereto, not exceeding twenty-five per centum of such amount, and to the sergeant in addition thereto, not exceeding fifteen per centum thereof.

To appoint patrolmen, superintendent and other police officers.

Sec. 91. And be it enacted, That it shall be the duty of the township committee of any township in this State in which a police force as provided for by this act has been organized and established, or of the superintendent, captain or other officer directing and controlling such police force, upon receiving from the board of election or a majority of the members of such board in any election district in such township, a notice in writing signed by said election board or a majority of the

Police at polling places during election.

members thereof, that it is necessary in the opinion of such election board, in order to preserve the peace and maintain good order in any polling district within such township during the progress of an election and the counting of the votes, to detail one or more policemen to assist in preserving the peace and good order in and about such polling place, which request of said board of election shall be forthwith complied with as far as possible by the body or officer of which the same is made.

Sec. 92. And be it enacted, That it shall be lawful for the township committee aforesaid to appoint one or more suitable persons, residents of such township, to be police officers of such township with full powers to act as police officers as prescribed by this act, where, in the vicinity of cemeteries, farms, gardens and like places in rural localities adjacent to cities, towns and villages, it shall appear necessary for the suppression of offences committed or liable to be committed against such property; provided, however, such suitable and proper person will accept such office and perform the duties thereof without fee, compensation or reward.

Police in vicinity of cemeteries, &c.

Sec. 93. And be it enacted, That it shall be the duty of the township committee of the several townships in this State, to appoint persons under oath, whose duty it shall be to ferret out and bring to punishment all persons who either wilfully or otherwise cause the burning of woods and marshes, and to take measures to have such fires extinguished where it can be done, the expenses thereof to be paid out of the township treasury; provided, this section shall apply only to those townships whose woodland is equal to forty per centum of the total area of such township.

To ferret out persons setting fire to woods.

Sec. 94. And be it enacted, That in townships of this State where a police service shall be organized under the provisions of this act, it shall be lawful for the township committee to designate one of the justices of the peace of said township whose duty it shall be to attend at the lock-up or some other room or building to be known as a police court of said township, and to hear and dispose of complaints against persons

To appoint police justices.

under arrest or detained in such lock-up, and to try actions brought to recover a penalty under any ordinance of the said township, and the township committee may pay said justice such compensation in addition to the fees allowed by law as they shall deem proper.

THE DUTIES AND POWERS OF A TOWNSHIP CLERK.

Township clerk
to act as clerk
of township
committee.

Sec. 95. And be it enacted, That the clerk of each township of this State shall act as clerk of the township committee, and keep a record of their proceedings, and record the same in the town book, and shall perform all the duties imposed upon him by this or any other act of the legislature, and all duties imposed upon him by any lawful resolution adopted by the township committee; and upon the resignation or the expiration of the term of office of the clerk of any township, all the papers, writings, books and records belonging to the said office shall be delivered to his successor in office, on the oath or affirmation of the preceding clerk, or, in case of his death on the oath or affirmation of his executors or administrators.

To deliver re-
cords, &c., to
successor.

Clerk to record
by-laws.

Sec. 96. And be it enacted, That all regulations and by-laws as shall be made and ordained by the qualified voters of any township at their annual township elections, or at any other election duly held for that purpose, shall be entered and recorded by the clerk of such township in a book by him to be provided.

To engross and
sign ordinances

Sec. 97. And be it enacted, That all ordinances which have heretofore been passed, and all ordinances which shall hereafter be passed by any township committee, shall be engrossed by the township clerk, in a book to be provided for that purpose, with a proper index, which book shall be deemed a public record of such ordinances, and shall be and remain in the custody of the township clerk; and at the foot of the record of each ordinance which has heretofore been passed the said Clerk shall enter a certificate of the following or like effect:

"I hereby certify that the foregoing is a true copy of an ordinance now on file in my office.

Dated

A.D.

(A. B.), township clerk."

And that each and every ordinance which shall hereafter be passed by any township committee shall be signed, in the said book, by the chairman of the said committee and the said clerk.

Sec. 98. And be it enacted, That the clerk of each township in this State shall, at least eight days prior to, and within thirty days next preceding the day of any election, put up, or cause to be put up, in at least five of the most public places within such township, an advertisement signed by him, designating the time, place and purpose of holding such election, and also giving, in said advertisement, a full and complete list of all the offices to be filled at such election. To give notice of elections.

Sec. 99. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least thirty days before any election to be held on the first Tuesday after the first Monday in November in any year, to provide for and secure in each election district or voting precinct of their respective townships, a suitable room in which to hold the election, and immediately upon procuring such room, to notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located; and it shall be the duty of the clerk procuring such room to have constructed therein and ready for use before election day, booths or compartments with swinging doors so arranged that some part of the person of a voter standing in said booths or compartments may be seen from the outside of the compartments when the door is closed; each booth or compartment shall contain a counter or shelf suitably placed to enable voters to place their ballots thereon while preparing the same for voting; the number of such booths or compartments shall not be less than one for every seventy-five votes cast at the next preceding election held in such district or precinct for members of the general assembly, and not less than five such booths or compartments shall be provided in any polling place; said booths or compartments shall be erected within a railed enclosure separating the same from the remainder of the room; the said booths or compartments shall be so arranged and constructed Provide polling places, booths, &c.

that all the officers conducting the election can see whether more than one person enters or is in any of such booths or compartments at the same time : such railed enclosure shall be provided with a single entrance by which voters shall enter, and a single exit by which they shall leave the same, and the booths or compartments shall be supplied with lamps or other fixtures for well and sufficiently lighting the same at all hours, so that voters may be able to read and prepare their ballots.

Provide ballots

Sec. 100. And be it enacted, That the clerk of each township of this State shall receipt for the ballots and envelopes delivered to him by the county clerk, and shall, on the day preceding any election (but on the Saturday preceding when such election occurs on a Monday), deliver to one of the clerks of each election district or voting precinct within his township, the ballots and envelopes by him received from the county clerk, for such election district or voting precinct, and take the receipt of such election clerk therefor, and file and preserve said last mentioned receipt with other papers entrusted to his keeping ; and if at any election the ballots to be furnished therefor, shall not be delivered at the time required by law, or if after delivery they should be destroyed or stolen, and other official ballots cannot be obtained in time for such election, it shall be the duty of the clerk of the township, or of the clerk or board of elections, as the case may require, to cause other ballots to be prepared as nearly as possible in the form prescribed, but without the endorsement or mark on the back thereof.

Provide room,
&c., for hold-
ing elections.

Sec. 101. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least twenty days before any township election to be held within their respective townships, to provide and secure in each election district or voting precinct of their respective townships, a suitable room in which to hold the township elections, and immediately after procuring such room, said township clerk shall notify the election or poll clerks and the board of registry and election of the precinct or voting district that such room has been procured and where the same is located, and it shall be the duty of such township clerk before election day to

arrange said room with booths or compartments and railing in all respects as is required by section ninety-nine of this act for said township elections; the township clerk shall provide and furnish, at the expense of the township, official envelopes wherein the ballots to be voted at such election shall be enclosed and voted; all such envelopes provided by said clerk shall be of the same quality of plain white paper, three inches in length by two and one-eighth inches in width with the flap thereof ungummed; said envelopes shall have endorsed upon the face thereof the words "official ballot for —— township, —— county," filling the blanks as the case may require, together with the date of the election and a fac-simile of the signature of the township clerk; the said clerk shall provide, and on the day preceding the township election furnish to the chairman or some member of the board of registry and election in each voting precinct in his township, so many official envelopes as will be equal to double the number of all the votes cast in such election district or voting precinct at the last preceding township election therein, and shall provide the same ballot boxes for township elections as are used at the State and county elections.

Sec. 102. And be it enacted, That the clerk of any township of this State shall issue permits under his hand to the persons appointed to act as agents of their respective parties or candidates at any election, whenever such appointments in writing shall be filed with him five days before such election.

Sec. 103. And be it enacted, That the township clerk shall audit and approve all bills of charges and expenses incurred for rooms for polling places, and fitting up and arranging the same.

Sec. 104. And be it enacted, That the clerk of every township shall enter in a book to be kept for the purpose, the names of the persons and the respective offices to which they are elected, and the proceedings and resolutions adopted at township elections, and the result of the election in all other particulars; and shall also, within ten days after such election, transmit to the clerk of the court of common pleas of the

county a certified list of the names of the persons and the respective offices to which they are elected ; and shall, within five days after the said election, set up fair and true copies of such list, and the proceedings and resolutions aforesaid, and the result of the election in all other particulars, in three or more of the most public places in such township.

Record appointments to fill vacancies, and notify appointees. Sec. 105. And be it enacted, That when the township committee shall have filled a vacancy arising in any township office, the clerk of such township shall enter such appointment, together with the proceedings relating to such appointment, in the township book, shall notify the person or persons so appointed, and shall also transmit a statement thereof to the clerk of the county.

May administer oath in certain cases. Sec. 106. And be it enacted, That the clerk of any township in this State shall have power to take the official oath or affirmation of any township officer, duly elected or appointed in such township, and shall give a certificate thereof and deliver the same to such officer as is required by law, which shall have the like effect as if taken before and made by a justice of the peace, and that without fee or reward ; and all such clerks shall also have the power and authority to take affidavits and make certificates thereof in all cases concerning township business in their respective townships.

File and preserve reports of township officers. Sec. 107. And be it enacted, That the township clerk of each township in this State shall file and preserve the reports of the township committee, the overseer of the poor, and of every officer of the township required by this or any other act to make report.

To make out and publish reports of township officers. Sec. 108. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, at least twenty days before the day fixed for the annual township election in each year, to make out and cause to be published in such newspaper published in said township as has the largest circulation, or if no newspaper be published in said township, then in the newspaper published nearest to said township in said county, and having the largest circulation, or in pamphlet form if the

township committee shall so order, a full and complete account of the receipts and expenditures of the township committee for the preceding year, the amounts received and paid out by the township collector and treasurer of the township committee from all sources, for account of the township, or of the several school districts therein during the said year, the amount of taxes remaining unpaid, and the names of the delinquents, and also the amount deemed advisable to be expended for making and repairing the public roads for the ensuing year, and the sum necessary for the support of the poor.

Sec. 109. And be it enacted, That whenever the township committee shall have requested the commissioners of appeal in matters of taxation to convene and take action in matters of assessment for taxes as provided by section 69 of this act, and when said commissioners of appeal shall have filed with the township clerk as hereinafter directed, a written designation of their proposed meeting pursuant to such request it shall be the duty of the township clerk immediately after the filing with him of the written designation aforesaid, to give public notice of the time and place and of the object of the meeting of the commissioners of appeal, by posting written or printed notices thereof in at least six of the most public places in said township, or by publishing such notice in a newspaper printed and published or circulating in such township, at least eight days prior to the time appointed for such meeting, and shall also cause to be served copies of such notices upon the owner or owners of such property, or any part thereof, set forth in the said complaint, personally, at least eight days prior to the time appointed for such meeting.

To give notice of the meeting of the commissioners of appeal in matter of taxation in certain cases.

Sec. 110. And be it enacted, That if any person shall sustain loss by neglect or default of any constable in the discharge of his official duties, whereby the bond of such constable shall become forfeited, and shall by himself, his agent or attorney make affidavit of such loss, and shall tender such affidavit to the clerk of the township having the custody of such bond, it shall be the duty of such clerk to file the said affidavit in his office and forthwith to deliver to the person or persons making

To furnish copy of constable's bond in certain cases.

such affidavit, his, her or their agent or attorney, a certified copy of said bond, to the end that an action may be brought thereon.

Record agree-
ments, &c., con-
cerning fines,
notices of set-
tlement, attest
tax warrants
and certificates
of sale of lands
under the same,
and record tax
warrants.

Sec. 111. And be it enacted, That it shall be the duty of the clerks of the several townships of this State, to record all agreements in writing of persons who make division of their fence or fences, and all certificates of the township committee making division of fence or fences according to law; to record notice given by any person of having come into a township to reside for the purpose of gaining a legal settlement, in the town book; to attest all tax warrants, and all certificates of the sale of any lands made by the township committee, and also to record all warrants issued for, the sale of land for non-payment of taxes, and the return thereon, and the papers thereto annexed, in a book known as the "Record of Tax Sales."

Duties as to
estrays.

Sec. 112. And be it enacted, That whenever any person or persons, at any time between the first day of November and the first day of April in any year, shall discover any stray neat cattle, horses or sheep upon his, her or their improved lands, and shall forthwith deliver to the clerk of the township where such estray or estrays shall happen to be found, a note in writing containing their several ages, colors and marks, natural and artificial, as near as may be, together with his, her or their names and place or places of abode, then it shall be the duty of the clerk of such township, on the receipt of every such descriptive note, forthwith to make a full entry thereof in a book provided for that purpose; and it shall be the duty of the clerk of every township to keep such book always open and free for any person or persons who at any time may have occasion to search therein for a record of any such estray or estrays, for which last mentioned service he shall receive no fee or reward.

Ibid.

Sec. 113. And be it enacted, That it shall be the duty of the clerks of the several townships of this State to advertise all the estray cattle, horses and sheep recorded in the township book, their several ages, colors and marks, natural and artificial, the person's name in whose possession the same are; in one

of the newspapers in the county where the said estray is, once a week for the space of three weeks from the first, immediately after said estray shall be recorded in the town book, the expense to be paid by the owner or owners of the estrays, and if no owner appears, by the sale of said estray or estrays.

Sec. 114. And be it enacted, That it shall be the duty of the clerks of the several townships of the State, having received proper evidence of the right of exemption of any person or persons from taxation as in this act provided, to furnish the assessor or assessors of taxes in such township, or the assessors of taxes in any municipality within a township, without charge, with a certificate or certificates setting forth the names of each person exempt, together with the ground or reason for such exemption.

To furnish assessor with certificate of exemption from taxation.

THE DUTIES AND POWERS OF TOWNSHIP ASSESSORS OF TAXES.

Sec. 115. And be it enacted, That taxation on the property in each township and taxing district within the same shall be made at such rates per dollar as will be sufficient to produce the sum required to be assessed, together with the addition thereto of ten per centum, to meet contingencies, with the fees of assessment and collection, after deducting the poll tax and other certainties, to which shall be added any deficiencies in the last year's tax.

Rate of assessment.

Sec. 116. And be it enacted, The assessor of every township in this State, shall, between the twentieth day of May and the third Monday in August, annually, ascertain by diligent inquiry, and by the oath or affirmation of the persons to be assessed, and, if necessary, of other persons, according to the best of his ability, and according to his own judgment after examination and inquiry, the names of all persons taxable in their respective townships and taxing districts, and the actual value of all the property, real and personal, taxable therein, and shall make out an exact list of all the said persons and take a true account of the said names, by which all assessments during the said year shall be regulated and made; and every inhabitant

When assessor to commence and when to complete assessment.

of the township shall, on application of the assessor, forthwith render a full and true account of his name and his ratable lands, chattels, effects and estates as aforesaid, and when required by the assessor said inhabitant shall verify the same by affidavit; and in case any inhabitant of the township or ward shall refuse to swear or affirm and answer in regard to all the particulars of his property, when so requested by said assessor, or in case such inhabitant cannot be found by the assessor after a diligent search, it shall be the duty of said assessor to estimate the property of such person at the highest value he has reason to suppose it may be placed.

How to obtain from owner of property subject to assessment a true account of the same.

How duplicate to be made.

Sec. 117. And be it enacted, That it shall be the duty of the assessors, in making their assessments, to make their duplicate so as to show in separate and distinct columns the following items:

The names of all persons and corporations assessed.

The number of acres and lots of land and appurtenances assessed to each person or corporation.

What property to be assessed.

The full and actual value of such land, including all water power thereon, all buildings or erections thereon or affixed to the same, trees and underwood growing thereon, all mines, quarries, peat and marl beds, fisheries, and all other property not included in the term personality.

The full and actual value of the personal estate assessed to each one, including goods and chattels of every kind, steamboats and other vessels, money, public stocks, and stocks in corporations, and all other property not included in the term realty.

The amount of mortgages held by each person; provided, that the debt secured thereby shall be claimed as a deduction by the owner of the land described in the mortgage and allowed by the assessor.

The amount of debts due and owing to each person from solvent debtors, whether on contract, note, or book account, in addition to debts incurred by mortgage as aforesaid.

The net value assessed to each person.

The rate per dollar assessed.

The amount assessed to each person for State tax.

The amount assessed to each person for county tax.

The amount assessed to each person for township tax.

The amount assessed to each person for the support of the poor.

The amount assessed to each person for the support of public schools.

The amount assessed to each person for the maintenance and improvement of public roads.

The amount assessed to each person for poll tax ; provided however that hereafter there shall not be assessed upon any inhabitant in this State more than one poll tax in any one year, and that the amount assessed shall not exceed one dollar ; and provided also that no insane person, idiot or pauper, shall be liable to assessment for poll tax.

The amount assessed to each person for dog tax.

The amount assessed for the payment of interest upon the bonded debt of the township, which amount shall be specifically assessed and described as interest on sinking fund debt.

The amount of all other taxes required to be assessed to any person, each separately.

And said assessors shall also add to their respective duplicates by way of appendix or otherwise, in all cases where real estate is taxed to any person from whom he has reason to suppose it may be difficult to collect the tax by warrant against his goods and chattels, a designation of said real estate by such short description as will be sufficient to ascertain the location and extent thereof.

For all of which purposes designated in this section, and for any other purpose prescribed by this act or any other act of the Legislature of this State, the real and personal property of each individual and corporation in the several townships of this State, shall be liable to taxation at the full and actual value thereof on the day in each year when the assessment is to commence ; provided however, that all property of any railroad, or any canal company used for railroad or canal purposes, shall not be subject to the provisions of this act ; and provided also, that where any corporation in this State by direction of its charter pays a direct State tax to the Treasurer of the State, the property of such corporation shall not be subject to the provisions of this act, except to the extent of taxing such

Property to be assessed at full value.

Proviso.

Proviso.

real or personal property said corporations may have obtained since the date of their charters, and which said corporations have agreed, as required by law, shall be subject to taxation, and which property so newly acquired is not used for railroad or canal purposes; and provided further that no property, real or personal, the ownership or title of which is vested in this State, or in any county, city, township, village, borough therein and used and occupied by this State or for the necessary purposes of the county, township, village or borough in which such property may be situated and located, and no lands covered by any public road shall be assessed or be liable to taxation.

Proviso.

Property exempt from taxation to be set out. Sec. 118. And be it enacted, That the assessor of each township making the assessment of real estate subject to taxation, shall enter in a separate list a description of cemeteries, churches, public buildings and other real estate exempt from taxation, together with the names of the person or persons or corporations owning the same, and he shall value such buildings, property, lots and tracts of land at their true value in the same manner as other real estate, and in each case he shall state the grounds of exemption.

To make list of owners or harborers of dogs. He shall also enter in a separate list the names of each person owning or harboring any dog, or dogs, bitch or bitches, and the number given by each person or otherwise ascertained by him, and said Assessor shall within ten days after having taken the annual list of the ratables, set up in at least five of the most public places in his township, printed or written copies of said list of dogs or bitches and their owners or harborers.

Against whom and where real estate assessed. Sec. 119. And be it enacted, That it shall be the duty of the said assessors to assess all lands, tenements, hereditaments and real estate, in the names of the owners thereof, and all real estate shall be assessed in the township, or taxing district in which the same is situated; when the line between two taxing districts divides a farm or a lot owned or possessed by the person taxed, the same shall be taxed, if occupied, in the taxing district in which the occupant resides, and, if unoccupied, each part thereof shall be assessed to the owner thereof in the taxing district in which the same may be, and this, whether

When divided by line between two taxing districts.

such a division line be a township, or county line, and no tax on real estate shall be void in consequence of any lands being erroneously classed or omitted from classification as the lands of non-residents, or as the lands of unknown owners, nor in consequence of any omission of or mistake in the name of the rightful owner in the assessment list or roll, but in such cases no such tax shall be collected except from the real estate assessed.

Sec. 120. And be it enacted, That where a farm or tract of land lying adjacent to lands upon which the owner resides shall be, or may heretofore since the year one thousand eight hundred and eighty-one, have been acquired by such owner, by transfer separate from the transfer by which he acquired the land on which he resides, such farm or tract so acquired shall not, by reason of the change of ownership, be assessed in the township where such owner resides, but shall be assessed in the township where the same is situate. Ibid.

Sec. 121. And be it enacted, That the tax on visible personal estate shall be assessed in and for the township, or taxing district where such property is found, the tax on other personal estate shall be assessed to each inhabitant in the township, or taxing district where he resides, as of the day prescribed by this act for commencing the assessment for each year; and personal estate belonging to non-residents may be assessed either to the owner or to the person in possession or charge thereof. Against whom and where personal estate to be assessed.

Sec. 122. And be it enacted, That all tangible personal property used by the owner or owners or by any lessee, employee or agent for such owner or owners, in connection with any business or employment, unless such business or employment is only temporary, shall be assessed for taxes at the place and within the taxing district where such business or employment is carried on or conducted, and not elsewhere, and shall remain a lien on the same for the term of one year from the date of assessment; provided nothing in this act shall apply to the assessing of ships or sea-going vessels. Ibid.

How personal
property
brought into a
taxing district
after comple-
tion of the an-
nual assess-
ment shall be
assessed.

Sec. 123. And be it enacted, That whenever any person, firm or corporation shall, subsequently to the time fixed by this act for the completion of the annual valuation and assessment for local taxes in any township or taxing district in this State, bring or send into such township or taxing district any stock of goods or merchandise, to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or persons in charge of the said goods or merchandise shall immediately notify the local assessor or board of assessors; and thereupon the assessor or board of assessors, as the case may be, shall at once proceed to value the said stock of goods and merchandise at its true value, and upon such valuation the said owner, consignee or person in charge shall pay to the collector of taxes of the township or taxing district a tax at the rate assessed for State, county and local purposes in the township or taxing district in the year then current; and it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid until the assessor or board of assessments shall have been so notified as aforesaid, and the tax assessed thereon duly paid to the collector.

How taxes so
assessed may
be collected.

Sec. 124. And be it enacted, That in case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in the foregoing section, shall fail or neglect to notify the proper assessor or board of assessment, or to pay the said tax as is therein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to such township or taxing district, a sum equal to twice the amount of tax assessable as aforesaid on account of such stock; such forfeiture may be recovered in an action upon contract in the name of the inhabitants of the township, for the use of the township, in any court having jurisdiction in civil causes to the amount thereof, and such action may be commenced by a writ of attachment which shall issue upon the filing in such court of the affidavit of the township collector, showing a cause of forfeiture under this act; the subsequent proceedings in such cause shall be regulated and conducted in the same manner that suits by attachments

against non-resident or absconding debtors are conducted; the penalty shall be preferred before all other debts or claims proved or preferred in such action; any mistake in the name of the owner of the goods or merchandise shall not affect the right to recover such penalty by an attachment and sale of such stock.

Sec. 125. And be it enacted, That no mortgage or debt secured thereby shall be assessed for taxation unless a deduction therefor shall be claimed by the owner of the land and allowed by the assessor; it shall be the duty of the assessors aforesaid to assess all mortgages or debts secured thereby, when so claimed and allowed as a deduction for debt by said assessors, to the holder or owner of the mortgage in the township or taxing district where the lands in the mortgage described are situate. How mortgages are to be assessed

Sec. 126. And be it enacted, That all houses, cottages and other buildings which are personal property, shall be assessed and taxed in the taxing district or township where the same are situated, in the name of the owner thereof, if he is known, and if he is unknown, then in the name of the occupant of the same or of the owner of the land whereon the same is situated. Houses, cottages, &c., which are personal property, how and where assessed.

Sec. 127. And be it enacted, That it shall be the duty of the assessors aforesaid to make the assessment of taxes on entailed property or properties held in trust, or for life, to the person or persons having the present beneficiary interest therein, which taxes when so assessed shall be paid by said beneficiary out of the income from such property; and the person or persons whose duty it may be to pay such income, may pay said taxes, and the amount thus paid may be deducted from the income on presenting to the party receiving the income the collector's receipt for said taxes; but in case said taxes so assessed shall be on real estate, and the person or persons holding said real estate in trust or having a beneficiary interest therein, shall fail to pay the taxes, the taxes assessed or levied thereon shall be a lien on said real estate. How to assess entailed property or property held in trust.

Sec. 128. And be it enacted, That every person shall be assessed for all personal estate in his possession or under his

control, as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, in the same manner as other persons are assessed, and where a person is so assessed as trustee, guardian, executor, administrator, or in any other representative or fiduciary capacity, he shall be assessed as such with the addition to his name of his representative character, and such assessment shall be carried out on a separate line from his individual assessment; and in cases where the same property is held by several trustees, guardians, executors, administrators or other representatives or fiduciaries, only one of them shall be taxed for the same, and such property shall be assessed in the hands of such one of said executors, guardians, trustees, administrators, representatives or fiduciaries as has actual possession or control of such property, if such person is known to, or can on reasonable search be ascertained by the assessor or other taxing officer; otherwise such property may be assessed in the name of any one of such trustees, guardians, executors, administrators, representatives or fiduciaries.

How to assess
personal prop-
erty held in
trust.

Sec. 129. And be it enacted, That all moneys now on deposit, or hereafter deposited in the Court of Chancery, which are, or shall be invested upon any security, and all moneys that are or shall be deposited therein, and which shall have remained uninvested for the period of six months from the date of the deposit thereof, and all real and personal estate now held or that shall hereafter be held by the said Court or any officer or appointee thereof, or by the Chancellor in his official capacity, belonging to any individual, partnership or corporation, or in which any individual, partnership or corporation has, or may have the beneficial interest, shall be subject to taxation at the full and actual value thereof, as other money and real and personal estate is or may be taxed as prescribed by this act or any other statute of this State.

How to assess
moneys depos-
ited in the court
of chancery.

Sec. 130. And be it enacted, That whenever any mortgage given to the Chancellor in his official capacity or to the State of New Jersey to secure the investment of money deposited in the Court of Chancery has been claimed for deduction from taxation by the owner of the land described therein, it shall be the duty of the assessor of any township or taxing

district to deduct from the taxable property for which any person shall be assessed, the debt due and owing from such person upon such mortgage; and it shall be the duty of the assessor to assess such mortgage in the township where the lands in the said mortgage described are situate, to the person or persons having the beneficiary interest in said mortgage, or who may be entitled to have the income or interest thereof at the time of such assessment, whether such person or persons reside in this State or not.

How to assess mortgages made to the Chancellor in his official capacity or to the State of New Jersey.

Sec. 131. And be it enacted, That all private corporations shall be assessed and taxed at the full amount of their capital stock paid in and accumulated surplus; but any real estate which such corporations may lawfully own in any other State than this State, shall not be liable to be estimated in such accumulated surplus, and the persons holding the capital stock of such corporations shall not be assessed therefore; provided, however, that banking institutions, the taxation of which is herein otherwise provided for, shall not be affected by this section, and such corporations as have no capital stock shall be assessed for the full value of their property and valuable assets, without a deduction for debts and liabilities; provided, also, the premium notes held by life insurance companies shall in no case be considered as future premiums, but shall be included in the valuable assets of said company.

Private corporations how assessed.

Proviso.

Sec. 132. And be it enacted, That all corporations regularly doing business in this State and not being corporations of this State, and agents doing business in this State, shall be assessed for the amount of capital usually employed in this State in the doing of the business of said foreign corporation (and which is not otherwise taxed) in the township or taxing district where such business is usually carried on and transacted.

How to assess foreign corporations.

Sec. 133. And be it enacted, That all officers charged with the duty of assessing persons or property for taxation, shall assess all persons and corporations owning or having the beneficial interest in any money or other personal property or estate, and residing or located in the respective townships or tax-

Where to assess personal estate of non-residents.

ing districts within the same, for, and on account of such money and other personal property or estate, at and according to the respective interests therein of such persons or corporations; and in all cases where the owners or parties having the beneficial interest in such money or other personal property or estate are non-residents of this State, the taxes thereon or on account thereof shall be assessed and paid in the township or taxing district where the same is held or deposited at the time when assessments for taxation are made.

How bank
stock to be as-
sessed

Sec. 134. And be it enacted, That it shall be the duty of the assessor of each township to assess to each person owning, or having in his possession or control as guardian, trustee, executor or administrator, any shares of any National Bank in this State, or any bank organized under the laws of this State, in the township where such person shall reside; and in case said owner, trustee, guardian, executor or administrator shall be a non-resident of this State, then, and in that case, such banks shall be assessed to the amount of such shares so owned or held by non-residents as aforesaid, in the township where the banking house is located.

How to assess
partnership
property.

Sec. 135. And be it enacted, That it shall be the duty of said assessors to assess all partnership property at its full value and to make the assessment against the individual members of the firm for the value of their interest in the personal property of the firm, and each individual may make out a statement of the debts of the firm, and having shown his proportion of them, may claim that as the measure of the deduction to be allowed him from the valuation of his entire property, upon making, signing and delivering to the assessor the affidavit required by this act to be made and delivered to the assessor as in other cases of persons claiming deduction for debt from the valuation of their property in cases of taxation.

How to assess
real estate sold
for taxes and
purchased for
a township.

Sec. 136. And be it enacted, That the assessors aforesaid shall assess all lands, tenements, hereditaments, or real estate sold for taxes, and purchased by the township committee for the benefit of the township, in the name of the owner or owners, as if no sale for taxes had been made; and it shall not be

necessary to advertise for sale, or to issue warrants, or to sell any lands, tenements, hereditaments or real estate so purchased by the said committee for any taxes so assessed subsequent to said purchase, but that such subsequent taxes shall be, and remain a first lien on said lands, tenements, hereditaments or real estate, added to the original purchase money, and shall be paid to such township before such lands, tenements, hereditaments, or real estate can be redeemed.

Sec. 137. And be it enacted, That it shall be the duty of said assessors to assess all sums of money, when moneys are ordered to be raised by taxation by the inhabitants of any street lamp district as directed by this act, upon the taxable property within such district, in the same manner and at the same time township taxes are assessed. Assessments for cost of lighting roads and streets.

Sec. 138. And be it enacted, That it shall be the duty of the said assessors to assess all sums of money, when moneys are ordered to be raised by taxation by the inhabitants of any sidewalk district as directed by this act, upon the taxable property within such district in the same manner and at the same time township taxes are assessed. Assessments for sidewalks.

Sec. 139. And be it enacted, That it shall be the duty of said assessors to assess all sums of money, when moneys are to be raised by taxation by the board of directors, or by the fire commissioners of any incorporated fire districts as directed by this act, upon the inhabitants of such district and their estates and taxable property therein in the same manner and at the same time township taxes are assessed. Assessments for fire purposes.

Sec. 140. And be it enacted, That the assessor of each township in this State shall assess upon every person who shall own, keep or harbor a dog or bitch, yearly and every year, for one dog or bitch the sum of fifty cents and for every additional dog or bitch the sum of one dollar, and such additional tax on dogs, not to exceed five dollars, as the inhabitants of the township at their annual election may order to be assessed, levied and collected; such taxes to be assessed, levied and collected at the same time and in the same manner as other township taxes are assessed and collected. Amount of dog tax.

Make assessment to satisfy execution against a township.

Sec. 141. And be it enacted, When any execution shall be issued against any township in this State, by any court authorized to issue the same, upon any judgment recovered against said township, and there shall be no property belonging to said township sufficient to satisfy the same whereon to levy, then the officer authorized to execute such process shall serve a copy of the same upon the assessor thereof; and upon receipt of a copy of such execution, it shall be the duty of such assessor to assess and levy, in addition to the regular taxes, the amount due upon the said execution with interest to the time when the same shall be paid to the officer serving such process, upon all the property within such township, at the same time and in the same manner as other taxes are assessed.

Make assessment to satisfy execution against a school district.

Sec. 142. And be it enacted, That it shall be the duty of the assessor of each township of this State to assess all additional district school taxes to the inhabitants of the school district voting and ordering the same to be raised, and upon their estates and the taxable property therein, when the law authorizing the inhabitants of any school district so to do, has been complied with; and, whenever any execution shall be issued against any school district in this State, or against the trustees of any such school district in their corporate capacity by any court authorized to issue the same, and there shall be no property belonging to said school district or body corporate, sufficient to satisfy the same to be levied on, it shall be the duty of the assessor of the township, wherein said school district lies, upon receipt of a copy of said execution from the officer authorized to execute the same, to assess the amount due on said execution at the time of the next regular assessment of school taxes in that school district, upon the inhabitants of the school district, their estates and the taxable property therein.

WHAT PERSONS ARE EXEMPT FROM TAXATION, TO WHAT EXTENT, AND WHAT IS NECESSARY EVIDENCE OF SUCH EXEMPTION.

What persons are exempt from taxation and to what extent.

Sec. 143. And be it enacted, That it shall be the duty of the assessors of the several townships in this State to allow the following exemptions from taxes to the following persons upon the following conditions, viz :

All honorably discharged soldiers or sailors resident in this State, who have served in the army or navy of the United States, during the late rebellion, or during the war of one thousand eight hundred and twelve, and the widows of such soldiers or sailors so long as they remain unmarried, exemption from poll tax and from State, county and municipal taxation, upon real or personal property, or both, not exceeding in the aggregate five hundred dollars ;

Honorably discharged soldiers and sailors.

All general and staff officers, all commissioned and non-commissioned officers, musicians and privates of the national guard of this State, during the period they shall be actually serving therein, exemption from poll tax and from State, county and municipal taxes upon real and personal property, or both, not exceeding in the aggregate five hundred dollars ;

National guardmen.

All persons enrolled as active members of any fire engine, hook and ladder, hose or supply company, under the supervision and control of any township committee, or fire commissioners, or the governing body of any incorporated town, borough, village or fire district within such township, exemption from poll tax and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars ;

Active firemen.

To allow to all exempt firemen of any township or of any incorporated town, borough, village or fire district within a township, exemption from poll tax, and from State, county and municipal taxation upon real or personal property, or both, not exceeding in the aggregate five hundred dollars ;

Exempt firemen.

To allow to all members of any salvage corps, under supervision or control of any duly authorized board of underwriters of this State, and to allow to all members of any duly organized fire patrol, as shall have been enlisted from the active or exempt firemen of any township, or any incorporated town, borough, village or fire district within such township in this State, exemption from poll tax, and from State, county and municipal taxes upon real or personal estate, or both, not exceeding in the aggregate five hundred dollars.

Salvage corps members.

No person shall be entitled to said exemption, and no assessor shall allow the same to any person, unless the

Evidence of
right to exemp-
tion to be de-
livered to as-
sessor.

evidence of the right of such person to claim exemption from taxes shall be delivered to the assessor on or before the third Monday in August, the time limited by this act for closing the assessment, in the township where such person resides or is taxable; provided, however, if any person through sickness or any other unavoidable cause, fails to deliver such evidence to the assessor, such person may appeal to the commissioners of appeal, or the State board of taxation to have the same allowed; and the following shall be sufficient evidence to the assessor of taxes of the right of any person to claim exemption as aforesaid, to wit:

Evidence of
exemption.

The certificate of the clerk of any township or any incorporated town, borough, village or fire district within such township, or such other municipal officer or other officer as shall have charge of the records, showing what persons are such active or exempt firemen or salvage corps members, stating that the person claiming such exemption is either an active or exempt fireman or salvage corps member.

Ibid.

In case of soldiers or sailors or their widows, the production to the assessor of taxes, of the discharge of such soldier or sailor from the service of the United States, which production shall be construed to be a delivery as required by this section.

Ibid.

In case of the officers, musicians and privates of the national guard of this State, the certificate of the commandant of the respective company, band or battery to which they belong, as the case may be, which certificate shall specify that the person or persons named therein are in active service of the national guard of this State.

Forfeiture of
exemption.

And if any person shall falsely claim exemption under this or any other act of the Legislature of this State, such person shall be deemed to have forfeited and lost all rights thereafter to any exemption in case he should become otherwise entitled thereto.

One exemption
only.

And no person shall, under any pretence, be entitled to claim or receive the benefit of more than one exemption in any one year.

WHAT PROPERTY IS EXEMPT FROM TAXATION.

Sec. 144. And be it enacted, That it shall be the duty of the assessors aforesaid to allow exemption of the following properties from taxation, to any person or corporation owning the same, upon the following conditions :

All colleges, academies or seminaries of learning, public libraries, school houses, buildings erected and used for religious worship, and the land whereon the same are situate necessary to the fair use and enjoyment thereof, not exceeding five acres in each one ; the furniture thereof and the personal property used therein, the endowment or fund of any religious society, college, academy, seminary of learning or public library ; provided, that no building so used which may be rented for such purposes and rent received by the owner thereof, shall be exempted.

Colleges, academies, &c.

Provido.

The cemetery lands and property of any association formed pursuant to the law concerning cemeteries, or otherwise incorporated, as well as bonds and mortgages given to secure the purchase money of such cemetery lands ; provided, however, that this section shall not apply to cemetery associations that connect speculations in land sale of building lots with their associations for the sale of lots for burial purposes.

Cemeteries.

Proviso

Pews in churches and all buildings used exclusively for charitable purposes, with the land whereon the same are erected, and which may be necessary for the fair enjoyment and the furniture and personal property used therein.

Buildings used for charitable purposes.

The property and bonds of the United States and the bonds and securities of this State.

United States & State bonds.

The property of the counties and townships, and of the incorporated cities, boroughs, towns and villages within any township of this State, when held for a necessary purpose

Property of municipalities.

Stocks and other personal estate owned by citizens or bodies corporate of this State, situate and being out of this State, upon which taxes shall have been actually assessed and paid within twelve months next before the day prescribed by this act for commencing the assessment.

Personal property out of State.

The stock of any incorporation of this State, which by a charter or other contract with this State is expressly exempted from taxation.

Expressly exempted property.

The depositors in Savings Banks from their personal estate to the amount of their deposits; which several exemptions shall be allowed only upon the receipt, by the assessor, of such statements in writing as are required by the following section of this act.

Deposits in savings banks.

DEDUCTIONS FOR PROPERTY EXEMPT, AND FOR DEBTS, AND UPON WHAT CONDITIONS MADE.

Sec. 145. And be it enacted, That in all cases in which deductions shall be claimed or allowed for property claimed to be exempt for taxation from the total value of the property or estate of any person or corporation to be assessed for taxes in any township in this State, such person or corporation shall furnish to the assessor or other taxing officer or authority, a statement under oath or affirmation, showing a detailed list of the securities or property claimed to be exempt from taxation, and of the dates at which said securities or property were purchased, together with a declaration under oath or affirmation, that said securities or property were not purchased with the intent to escape taxation, but in good faith; provided, however, that unless such person or corporation shall deliver to the assessor or taxing officer or authority the said statement under oath or affirmation on or before the time limited by this act for closing the assessment, the said person or corporation shall not be allowed by the assessors aforesaid the exemptions of property set forth in this act; that said statement when furnished by or in behalf of any corporation, shall be subscribed and sworn to by the president or principal officer of said corporation; and all such statements and deductions shall be forthwith delivered by said assessors to the clerk of the township wherein the assessors or persons making the same resides, to be by him filed and preserved.

Deductions for property exempt, and upon what conditions allowed.

Deductions for debts, &c., how and upon what conditions allowed.

Sec. 146. And be it enacted, That the said assessors shall have power to allow, from the full and fair valuation of the real and personal estate of any individual or corporation liable

to be assessed and taxed by said assessors, a deduction from the said valuation for any debt or debts bona fide due and owing from such individual or corporation to creditors residing within this State; provided that said assessors shall require from said individuals a true and just statement in writing, under oath or affirmation, of the several debts owing by said individual or corporation, including debts due and owing to such individual or corporation from solvent debtors; and also, that no part of such indebtedness was created for the purpose of reducing the taxes of such individual or corporation; and that the stated actual value of the personal property of such individual or corporation includes not only that to which such individual holds the title or possession, but also that to which any other person holds the title or possession for such individual or corporation, whether the same be held in trust or not; said statement shall also show when the indebtedness for which said deduction is claimed was incurred, and that said indebtedness was not incurred with the intent to escape taxation, but in good faith; provided, also, that said statement under oath or affirmation shall be delivered to the assessor on or before the time limited by this act for closing the assessment, and that no deduction shall in any case be allowed by any assessor unless said statement is made and sworn to or affirmed to and delivered to said assessor as required by this section; the said statement and declaration when furnished by or in behalf of any corporation shall be subscribed and sworn and affirmed to by the president or principal officer of such corporation; and all such written statements and declarations shall be forthwith delivered by said assessors to the clerk of the township wherein the assessor or person making the same resides, to be by him filed and preserved.

Sec. 147. And be it enacted, That the assessors, taxing officer or other taxing authority in townships of this State, to whom statements and declarations for a deduction of debts and exemptions of property from taxation, as required by this act, shall be made, shall have power to examine under oath any person or officer of any corporation as to the truth of the matters contained in the statement or return made by such person or officer, and shall have authority to compel the attendance of such person or persons and other witnesses, and the production

Power of taxing officer to examine under oath persons, and officers of corporations claiming deductions for debts.

of books and papers at such time and place as they may designate, giving notice to such person or persons, or such additional witnesses to attend at a time and place in said notice designated, and to produce such books and papers; which notice shall be served at least two days before the time therein designated by leaving it at the residence of such person or witness or at the office of such corporation; and such assessor, taxing officer, or member of any taxing board is hereby authorized to administer oaths or affirmations to all persons examined before him or them as aforesaid.

Sec. 148. And be it enacted, That in case any person so notified to attend before said assessor or taxing officer or authority, shall refuse or neglect to appear at the time and place so designated, such assessor or taxing officer or authority may adjourn such examination to a subsequent day, and apply to the Circuit Court of the county, and said court shall award process of subpoena to compel the attendance of such person or persons so neglecting or refusing to attend before such assessor, taxing officer or authority, and said court shall have power, as in cases depending in said court, to punish as for contempt any person disobeying or disregarding such process.

Process for attendance of persons.

Sec. 149. And be it enacted, That whenever the owner of personal property in two or more taxing districts is entitled to a deduction for debts in excess of the assessed value of his personal estate in the taxing district where he resides, he shall be entitled to have such further deductions, as is or may be allowed by this act, made from the assessed value of his personal estate in the other taxing districts wherein he may own personal estate, according to such rules and in such manner as the State board of taxation shall prescribe.

Deductions in other taxing districts.

Sec. 150. And be it enacted, That whenever any exemption is claimed by a person in any township, and the person to whom the indebtedness is due resides in another township or taxing district than the one in which the exemption is claimed, it shall be the duty of the assessor allowing the exemption forthwith to notify the assessor in the township or taxing district where the creditor lives.

When to notify assessor of other township of deduction.

TO ATTEND MEETING OF TOWNSHIP COMMITTEE TO REVISE
AND CORRECT DUPLICATE OF ASSESSMENT.

Sec. 151. And be it enacted, That the assessors of the several townships in this State shall, on the third Tuesday in August in each year, attend the meeting of the township committee, and lay before them the duplicate of assessment to be by them examined, revised and corrected; and that it shall be the duty of them respectively to remain with said committee for the purpose of explaining such duplicate, and assisting said committee in the discharge of the duties required of them by this act.

Assessor to meet with township committee to revise and correct duplicate.

TO CONSTITUTE COUNTY BOARDS OF ASSESSORS AND TO
ATTEND MEETINGS OF THE SAME.

Sec. 152. And be it enacted, That when any money shall be directed to be assessed for State or county purposes, it shall be the duty of the assessors of the several townships in this State, in each county, to meet at the hour of ten in the forenoon of the first Tuesday in September, in every year, at the place of holding the court of common pleas in such county, and as such meeting to furnish full, true and accurate abstracts, under oath or affirmation, from their respective tax books, of ratable lands, chattels, effects, estates and certainties, so by them respectively made, and shall produce their duplicate of the same, with the amount of each column and the total of all columns correctly added together, and shall then and there ascertain the amount of the certainties required by law to be rated in the assessment to be made, and to estimate the estate, real and personal, taken by the assessor of each township at such valuation as they or a majority of them present shall think reasonable and just, and thereby adjust and fix the proportion or quota of the tax to be levied and collected in each township or taxing district.

Township assessors to attend meeting of board of assessors.

Sec. 153. And be it enacted, That each of the assessors aforesaid shall produce at such meeting to the officers and members thereof an affidavit by him subscribed and taken, upon his oath or affirmation, before some person authorized

Produce duplicate before board of assessors and verify the same.

to administer oaths, of the following or like tenor and effect,
viz.:

I, _____, assessor of _____, do hereby swear (or solemnly affirm) that I have diligently inquired respecting the nature and value of the real and personal estate liable to taxation in the township (or ward) whereof I am assessor, and have to the best of my ability and without favor or partiality, valued all the said property liable to taxation in said township (or ward) at its full and fair value, at such price as in my judgment said property would sell for at a fair and bona fide sale by private contract on the day prescribed by law for commencing the assessment, and have deducted from such value only such balance of debts as is prescribed by law."

Board of as-
sessor's may
adjourn.

Sec. 154. And be it enacted, That if a majority of the assessors of the county shall fail to meet on the day prescribed by this act, those met shall adjourn from day to day, at the same place, until a majority shall attend; and if any assessor shall be unable to attend such meeting it shall be his duty to send his duplicate with the affidavit aforesaid; and in case any assessor shall neglect to attend or to produce or send his duplicate and affidavit aforesaid, the majority of the assessors convened shall estimate the value of the property liable to assessment in the township or ward of the absent assessor, according to the best of their information and belief, and thereby to adjust and fix the proportion or quota of the tax to be levied and collected in such township, which proportion shall be assessed and collected by the assessor and collector of the said township.

Duties of board
of assessors.

Sec. 155. And be it enacted, That the board of assessors, when met as aforesaid, shall compute and ascertain the whole value of real and personal estate, after the deduction of debts, to be taxed according to the value thereof, contained in the duplicate of the several assessors or estimated as aforesaid, and shall fix and adjust the proportion or quota of tax to be levied and collected in each township or ward in proportion to said value; provided, that if it shall appear to the assessors, so met as aforesaid, from a careful, particular and thorough comparison

of the said respective duplicates, that the value of the property contained in any duplicate is relatively less than the value of other property in the county, they may, for the purpose of fixing and adjusting the said proportion or quota, and for that purpose only, add thereto such per centage as shall appear to them just and proper, and warranted by said comparison, but not otherwise.

Sec. 156. And be it enacted, That it shall be the duty of the said assessors at such meeting to make out two abstracts of the amount of all the ratables in each township, in the manner heretofore practiced, designating in separate columns in said abstracts the amount of quotas, if any, of county, poor and road tax, to be assessed and collected in the different townships, and also the number of taxable inhabitants in each township; which shall be signed by every assessor present, and shall within three days be delivered to the county collector, who shall forthwith file one of them in his office and transmit the other to the Comptroller of the State for the use of the Legislature. Ibid.

Sec. 157. And be it enacted, That the amount of the certainties shall be deducted by the said assessors from the quota or sum apportioned to every township, and the remainder of the said quota or sum, with the fees of assessment, collection and paying over to the treasurer, shall be assessed on the taxable property within such township, according to the valuations aforesaid, at such rate per dollar, as will be sufficient to produce the sum required. Ibid.

Sec. 158. And be it enacted, That whenever in any township in this State there exists a vacancy in the office of assessor of such township whose duty it is to assess and levy the State, State school and county taxes within such township at the time fixed by law for the meeting of the assessors of the county, it shall and may be lawful for the majority of the assessors of the county wherein such township is situate, attending such meeting, after they shall have ascertained the proportion of the tax to be assessed and levied on the township of the non-attending assessor in the manner prescribed by Procedure in case of vacancy in board of assessors.

this act, forthwith to appoint a committee of not less than three of the attending members of their body, who thereupon are authorized and empowered to perform all duties which the assessor of any township is or may be required to perform as to the levying and assessing any State, State school and county taxes, within any such township; and the said taxes so levied and assessed shall be valid, notwithstanding they may be assessed or levied by said committee prior or subsequent to the time fixed by this act for the regular assessment of taxes.

WHEN TO ASSESS OTHER THAN TOWNSHIP TAXES.

Sec. 159. And be it enacted, That whenever any borough, town or village or other taxing district in any township in this State has refused or neglected, or shall hereafter refuse or neglect to elect or appoint an assessor to assess and levy the State school tax, or other tax due to the State, it shall be the duty of the assessor of the township from which the said borough or taxing district was originally carved or set off, to assess and levy all taxes due from such borough or taxing district, whether in arrears or otherwise, in the same manner as township taxes are authorized by this act to be assessed.

When to assess other than township taxes.

Ibid.

Sec. 160. And be it enacted, That it shall be the duty of such township assessor within thirty days after notice from the county collector of the amount of taxes due and unpaid from such borough, town, village or other taxing district, to assess and levy upon the taxable property of such borough, town, village or taxing district, the taxes due and unpaid, and in giving that notice, the county collector shall state the amount of taxes due and in arrears, and such statement and notice shall be a sufficient warrant to the assessor in assessing the same; and the said assessor upon receiving such notice, shall proceed immediately to make such assessment, and as soon as the same is completed, shall turn over his duplicate to the collector of said township.

Ibid.

Sec. 161. And be it enacted, That whenever any incorporated borough, town or village shall not be provided with proper officers for the assessment of the taxes to be imposed

for their local government, and the governing body of such borough, town or village, shall on or before the twentieth day of August in each year certify to the assessor of the township in which such borough, town or village is located, the amount of money to be raised for their local purposes under their signatures, or the signature of their presiding officer, and attested by the clerk under the corporate seal of said borough, town or village, it shall be the duty of said assessor, acting upon the said evidence of authority, to assess the same upon the real and personal estate within such borough, town or village liable to taxation, in the manner provided by this act for the assessment of township taxes; the said tax to be denominated respectively, "borough," "town tax" or "village tax," as the case may be.

TO ATTEND MEETING OF COMMISSIONERS OF APPEAL
IN CASE OF TAXATION.

Sec. 162. And be it enacted, That it shall be the duty of the assessor in and for every township to attend the meeting of the commissioners of appeal in cases of taxation, on the fourth Tuesday of November, annually, and such other meetings as the said commissioners may appoint, to offer such reasons as he may think proper in support of any assessment that may be appealed from.

To attend
meeting of
commissioners
of appeal.

WHEN TO CORRECT ASSESSMENT AND RE-ASSESS.

Sec. 163. And be it enacted, That whenever any assessment made by the assessor of any township in this State is appealed from by any person or corporation thinking himself, herself or itself aggrieved thereby, to the State board of taxation, and the said board shall direct a re-assessment of the property of such person or corporation, it shall be the duty of said assessor to make a re-assessment of the property of such person or corporation according to the order and in compliance with the rules made and established by said board of taxation.

When to cor-
rect assessment
and re-assess.

WHEN TO DELIVER DUPLICATE OF ASSESSMENT TO
TOWNSHIP COLLECTOR OF TAXES.

Sec. 164. And be it enacted, That the said assessors shall within fifteen days after the meeting of the county board

When to de-
liver duplicate
to collector.

of assessors deliver to the township collectors of their respective townships a true transcript or duplicate of the said assessment of taxes, in which they shall add together the sums contained in each column, and place such aggregate sum at the foot of each column, through every page.

ADDITIONAL POWERS.

Provisions of
"An act con-
cerning taxes"
extended to
this act.

Sec. 165. And be it enacted, That all taxes shall be assessed, levied and collected in the several townships of this State in the manner prescribed by this act and in the manner prescribed by an act entitled, "And act concerning taxes," approved April fourteenth, one thousand eight hundred and forty-six, and the several supplements thereto, as far as the same may be applicable.

Report to
comptroller.

Sec. 166. And be it enacted, That it shall be the duty of the assessors of the several townships of this State, on or before the fifteenth day in each year, to make and transmit to the comptroller of the treasury of this State, an abstract of the amount of all the ratables in their respective townships, designating in separate columns in said abstract the amount of quotas of State, county, poor, road and all other taxes assessed and to be collected, and also the number of taxable inhabitants in such townships.

DUTIES AS TO VITAL STATISTICS.

To receive and
preserve certi-
ficates of mar-
riages, &c., and
transmit the
same to bureau
of vital statis-
tics.

Sec. 167. And be it enacted, That it shall be the duty of the assessor of every township to receive and preserve all certificates of marriages, births and deaths delivered to him by any person, and on or before the fifteenth day of each calendar month and transmit by mail to the State bureau of vital statistics, at Trenton, in an envelope marked "vital statistics," all the certificates of marriages, births and deaths received by him, and of all "special returns" of births made by him during the preceding month.

To issue per-
mits for burial.

Sec. 168. And be it enacted, That it shall be the duty of every assessor upon the receipt of a certificate of the death of any person within his township, and it is desired to bury such

person within the limits of any city, borough, town or other local municipal government of this State, to issue a permit for the burial of the body of the deceased person described in the certificate of death; and in case any undertaker or other person, who shall be about to remove from this State the body of any deceased person who shall have died within this State, shall present a certificate of the death of such person to the assessor of the township in which the death shall have occurred, it shall be the duty of said assessor to issue to the person presenting such certificate a general or transmit permit, as the case may require.

Sec. 169. And be it enacted, That it shall be the duty of the assessor of every township, between the first and tenth day of April, in each and every year, to mail to each physician or midwife residing in such township, or to supply to every physician or midwife, on application therefor, twelve envelopes of proper size, each with the proper postage thereon, to be provided at the expense of the township, for the use of said physicians or midwives in transmitting certificates of births occurring in any township of this State; and the assessor of any township who shall ascertain that any physician, midwife or parent has neglected or failed to transmit to him the certificate of the birth of any child, as required by law, within thirty days after such birth, shall forthwith make and sign a certificate setting forth particularly, as far as they can be obtained, the day of the month and year of the birth, the township or municipality, and the county in which the birth occurred, the name of each of the parents, the maiden name of the mother, the birthplace and occupation of each of the parents, the sex and color of the child, the name of the child, if it be named, and the name of the attending physician or midwife if any there be, and shall mark the same with the words "special return," but no such certificate of the assessor and no failure of any assessor to mail the envelopes aforesaid shall release any physician or midwife or any parent from the duty of certifying such birth, nor from the penalty incurred by any neglect or failure to certify such birth.

Mail envelopes to physicians and midwives

Sec. 170. And be it enacted, That it shall be the duty of

Keep a list of every assessor to make and keep a complete list, as far as possible, of all ministers, magistrates, physicians, midwives, undertakers and other persons required to perform any duties under

“An act to secure the certification of marriages, births and deaths, and of the vital facts relating thereto, and to provide for the record thereof,” approved February fifteenth, eighteen hundred and eighty-eight, and on or about the first day of May of each year to send to each such person a printed copy of said act and of such instructions and explanations as may be prepared by the State bureau of vital statistics and forwarded by said board to them for distribution, and also to furnish to each such person, on application, free of charge, a reasonable number of blank forms as such person may require; said forms being supplied to the assessors by the said State bureau of vital statistics; and, whenever, in any township, there shall be no assessor, then all the duties prescribed in this act for an assessor to perform with regard to vital statistics, shall devolve upon the township clerk, who is hereby required to perform the same, and shall be entitled to the same fees for performing said duties.

TO TAKE CENSUS OR ENUMERATION OF INHABITANTS.

Assessor to
take census.

Sec. 171. And be it enacted, That on the fifteenth day of May of every tenth year after the fifteenth day of May, one thousand eight hundred and eighty-five, the assessors of the several townships in this State shall proceed to enumerate, truly and accurately, the inhabitants residing in their respective townships, by making actual inquiry at every dwelling house, or of the head of every family residing therein, and that in making such enumeration he shall ascertain and state in separate lines or columns, according to the schedules and instructions to be furnished by the Secretary of State, viz:

I. The number of dwelling houses numbered in order of visitation.

II. The number of families numbered in order of visitation.

III. The number of inhabitants arranged, as far as practicable,

able, according to families and dwelling houses, and classified as follows :

- Native white males.
- Native white females.
- Native colored males.
- Native colored females.
- Foreign males—Irish.
- Foreign females—Irish.
- Foreign males—German.
- Foreign females—German.
- Foreign males—all other nationalities.
- Foreign females—all other nationalities.
- Children of five years of age and under—males.
- Children of five years of age and under—females.
- All males, five to twenty years of age.
- All females, five to twenty years of age.
- All males, twenty to sixty years of age.
- All females, twenty to sixty years of age.
- All males, over sixty years of age.
- All females, over sixty years of age.

Sec. 172. And be it enacted, That every person whose abode shall be in any place or in any family on the fifteenth day of May in every such tenth year, shall be returned by the said assessors as of such place or family, and not otherwise; and every person casually absent at the time of taking the enumeration as belonging to that place in which he usually resides.

Where to enumerate certain persons.

Sec. 173. And be it enacted, That each assessor shall enter in the blank return received, the particulars of the enumeration so made, according to the instructions of the Secretary of State.

How to make enumeration.

Sec. 174. And be it enacted, That the returns so made out shall be certified by each assessor taking the enumeration to be true and accurate, to the best of his knowledge and belief, and shall state the number of pages of which it consists, which certificate shall be subscribed and sworn or affirmed to by him before any officer authorized to administer oaths and affirmations.

How to make return of enumeration.

When to make
return.

Sec. 175. And be it enacted, That each assessor shall, on or before the first day of July in every such tenth year hereafter, cause the returns, so certified, to be transmitted to the Secretary of State by express, carefully boxed in such manner as to protect them ; and if the assessor shall neglect, for five days after the said first day of July, to make his return as aforesaid, the Secretary of State shall immediately despatch a messenger to procure such return, and the expense thereof shall be deducted from the account of such assessor by the board of chosen freeholders of the county in which he may reside, if they think proper.

Who to take
census in case
of death, in-
ability or refusal
of assessor.

Sec. 176. And be it enacted, That in case of the death of any assessor or his inability from any cause, or his neglect or refusal to perform the duties required by the preceding sections of this act relating to the enumeration of the inhabitants of this State, it shall be the duty of the township collector of the township in which such assessor may reside, immediately to appoint some suitable person residing in said township to act as an enumerator in the place of such assessor so failing to act, which person, so appointed, shall perform the duties imposed by this act on such assessor,

Sec. 177. And be it enacted, That it shall be the duty of the assessors of the several townships of this State where property of any railroad or canal company, not used for railroad or canal purposes, shall be assessed, if required so to do by the State board of assessors, to certify and send to the State board of assessors on or before the second Monday in June, in each year, a statement giving a description of such property and showing the assessed valuation thereof ; the said township assessors shall also, at the same time, certify and send to the State board of assessors a short description of all the real property in their respective districts, used or owned for railroad or canal purposes, excepting the main stem or road bed and track, not exceeding one hundred feet in width of each railroad, and the water-way, towing-path and berme-bank, not exceeding one hundred feet in width, of each canal ; the said township assessors shall also certify to the said board the local rate of taxation for county and township purposes, as soon as the same

shall be determined, and such other information obtained in the course of the performance of the duties of their offices as the said board shall require of them.

THE DUTIES AND POWERS OF THE TOWNSHIP COLLECTOR OF TAXES.

Sec. 178. And be it enacted, That the collector of every township shall annually, on the first day of October, give notice by advertisements set up in at least four of the most public places in the township, of the taxes by this act required to be assessed, levied and collected, and that if the same be not paid by a certain day therein mentioned, the name of the defaulter, with the tax, will be returned to a justice of the peace for prosecution; in which advertisements, notice shall also be given of the time and place of the meeting of the commissioners of appeal in cases of taxation.

To give notice of time when taxes are payable.

Sec. 179. And be it enacted, That the township collectors, within sixty days after the receipt of the transcript or duplicate of the assessment of taxes, shall demand payment of the tax or sum assessed on each individual or corporation in their respective townships, by notice in writing or printed, which shall set forth the number of acres assessed, the value of the real estate and of the personal estate assessed to each one, and of the rate per dollar assessed, and the several sums assessed on each person or corporation for State, county, township, poor, school, road, poll, dog and other taxes, as the same are stated on the duplicate, and the time and place of the meeting of the commissioners of appeal; which notice shall be served on each individual in their respective townships in person or left at his or her place of residence, and on a corporation by delivering the same to any officer or director thereof, or leaving the same at the principal office or place of business of such corporation.

Demand payment of taxes.

Sec. 180. And be it enacted, That the collector, immediately after having received his duplicate from the assessor, shall submit the same to the committee of the township whereof he is the collector, and if the said committee direct that notice be given to any individual or corporation, that such individual or corporation has been assessed at too low a rate, or omitted to have been assessed, as required by this act, then the

To attend before commissioners of appeal.

said collector shall, at least ten days before the time of meeting of the commissioners of appeal in cases of taxation, deliver to such individual, or leave at his dwelling house, or deliver to the president, cashier, treasurer, clerk or secretary, or if no such officer can be found, to a director of such corporation, or leave at the place of business of such corporation, a notice in writing or printing of the following or like tenor, viz: "To you, are hereby notified that complaint will be made to the commissioners of appeal in cases of taxation at _____ on

Notice to individual or corporation assessed at too low a rate or omitted to be assessed.

that you have been assessed at too low a rate (or omitted to be assessed), to the end that, after due examination of the facts, such addition may be made to your taxes as shall be right and proper and according to law;" and it shall be the duty of the collector to attend before said commissioners and to present the complaints, and to subpoena all proper and necessary witnesses and to pay them their fees.

Sec. 181. And be it enacted, That the collectors of the several townships of this State shall collect all such sum or sums of money as shall be voted by the legal voters of their respective townships at their annual township elections or at any special election therein duly held for the purpose, to be raised for any lawful object or purpose thereof, as are or shall be expressly vested in the inhabitants of the several townships of this State by this or any other act of the Legislature, and in the same manner and under the like fees, fines and penalties as the money raised in such townships by the board of chosen freeholders of the county is, or shall be assessed, levied and collected; the said collectors shall also collect in their respective townships, the tax on dogs in the same manner as State, county and township taxes are collected; and shall also collect all State, county, school or other taxes, required to be assessed and collected in their respective townships, in the manner prescribed by law.

Collect taxes.

COLLECT SCHOOL TAXES AND HOLD THE SAME IN TRUST.

Collect school taxes and hold the same in trust.

Sec. 182. And be it enacted, That it shall be the duty of the township collector of each township to receive and hold in trust, all school moneys belonging to the township or to any of the districts thereof, whether received from the State appor-

priation, from township or district tax, or from other sources, and to pay out the same only on the order of the district clerks of the several districts of his township, which order shall specify the object for which it is given, and shall be signed by at least one other trustee beside said clerk, and shall be made payable to the order of and be endorsed by the person entitled to receive it, and he shall, on the order of the township committee, pay over any balance of school funds remaining in his hands to his successor in office, and he shall procure a suitable book in which he shall keep a separate account with each school district in his township, crediting each with the amounts apportioned to it by the county superintendent, and the amount raised by tax in the district, and charging each with the orders paid for the said district, and he shall present his accounts to be examined and settled by the township committee at the close of the year, a copy of which settlement, certified by the committee, showing the amounts received, the amounts expended by him for school purposes during the year and the balance remaining in his hands, he shall transmit within ten days to the county superintendent, and another copy of the same he shall file with the clerk of the township, and as compensation for such service the township collector shall be entitled to receive three-fourths of one per centum on all school funds received and paid out by him for such purposes during the year, to be paid by the township committee from the funds of the township.

Sec. 183. And be it enacted, That all school moneys belonging to fractional districts shall be held subject to the order of the trustees by the collector of that township in which the fraction containing the school house is situated.

To hold moneys
of fractional
school districts.

Sec. 184. And be it enacted, That it shall be the duty of the collectors of the several townships of this State to collect all district school taxes assessed in their respective townships at the time and in the manner that other township taxes are collected, and to pay over all moneys so received on the order of the district clerk of the school district in which such tax shall have been levied.

Collect school
taxes and pay
over same on
order of district
clerk.

Collect village
and other mu-
nicipal taxes in
certain cases.

Sec. 185. And be it enacted, That whenever the trustees or governing body of any village or other municipality within a township shall, by requisition, order and direct the assessor of such township to assess upon the ratable lands, chattels, assets and certainties of such village or municipality, in addition to the other taxes which he may be authorized and directed by law to assess, such sum of money as the trustees or other governing authority of said village or municipality have made requisition upon him to assess agreeably to law, then it shall be the duty of the collector of such township to collect such sum so as aforesaid assessed the same as he collects the township taxes, and he shall pay over the same, as collected, to the trustees or other governing authorities of such village.

Collect taxes
on mortgages
and make re-
turn of delin-
quents.

Sec. 186. And be it enacted, That the taxes on all mortgages or debts secured thereby, which shall be subject to taxation, shall be collected by the collector in and for the township wherein the lands in the mortgage described are situate; that in case the taxes upon such mortgages or debts secured thereby, as shall hereafter be assessed, shall remain unpaid for the space of sixty days after the time appointed for the payment of taxes, it shall be the duty of every township collector to make out a list of the names of the delinquents, classifying them according to their residences in counties, with the sums due from them respectively, for taxes upon mortgages held by them, for which deduction has been allowed, thereto annexed, and shall deliver the same to some justice of the peace of the county wherein the said delinquents reside respectively.

Collect taxes
assessed by a
committee.

Sec. 187. And be it enacted, That whenever any taxes shall be levied and assessed in any township by a committee appointed by the county board of assessors, in case of a vacancy in the office of assessor of such township occurring at the time of the meeting of the county board of assessors, the said taxes shall be collected by the township collector of such township, in the same manner and according to the rules and regulations laid down and prescribed by this act for the collection of township taxes.

Sec. 188. And be it enacted, That the taxes assessed upon any mortgage made to the Chancellor in his official capacity,

or to the State of New Jersey, for the investment of money in the Court of Chancery, against the person or persons having the beneficial interest in such mortgage or mortgages shall be collected by the collector of taxes in and for the township wherein the lands in the mortgage described are situate; that where the person or persons assessed as aforesaid is or are resident or residents of the State of New Jersey, and such taxes remain unpaid for the space of sixty days after the expiration of the time appointed for the payment of taxes, then it shall be the duty of the collector to proceed to collect such delinquent taxes in the same manner as the taxes on all other mortgages are directed to be collected by this act.

Taxes on mortgages made to chancellor or state.

Sec. 189. And be it enacted, That upon petition of the collector for the time being of any township to which any of the taxes, assessed as last aforesaid, now are or hereafter may be due and unpaid, it shall be lawful for the Chancellor to make such order and take such measures for the payment of the same out of the income or interest of the mortgage or debt secured thereby, on which the said tax is assessed, as to him shall seem proper, and to enforce such order as in other cases.

Ibid.

Sec. 190. And be it enacted, That it shall be lawful for the collector, at any time before the meeting of the commissioners of appeal in cases of taxation, to enter the name of any person with a proper assessment, which may have been omitted or overlooked by the assessor, giving said person immediate notice of such entry, and of the time and place of the next meeting of the said commissioners of appeal.

(To assess persons overlooked by assessor.

TO COLLECT TAXES FROM DELINQUENTS—HOW.

Section 191. And be it enacted, That in case of the non-payment of taxes at the time appointed, the township collector shall make out a list of the names of the delinquents, with the sums due from them respectively thereto annexed, and deliver the same to some justice of the peace of the county on the twentieth day of December in every year, except when the said day shall happen on Sunday, and then on the next day following; that the justice of the peace, on receiving the list of delin-

How to collect taxes from delinquents.

quents as aforesaid, shall administer an oath to the said collector that the moneys, in the said list mentioned, have been duly demanded, or due notice thereof given or left at the usual place of residence of each delinquent who can be found, or who may then reside in the said township, and thereupon to give to the said collector a receipt for such list, certifying therein the names of the delinquents and the sums at which they were respectively assessed.

Justice of the
peace to issue
tax warrant.

Sec. 192. And be it enacted, That it shall be the duty of the justice of the peace within five days after the receipt of the list of the names of the delinquents, to make out and deliver to the township collector, or to any constable of the said township when so requested by the said collector, a warrant or warrants, requiring said collector or such constable as aforesaid, to levy the tax so in arrear, with costs, by distress and sale of the goods and chattels of the delinquent, giving at least four days notice of the time and place of such sale, by advertisements set up in three of the most public places in the township; and it shall be the duty of the said collector to collect the tax for which such warrant is issued within forty-five days after the date thereof, or if such warrant be issued to a constable as herein provided, then such constable shall pay the tax aforesaid to the township collector within the period aforesaid; and the said warrant shall further direct that, if goods and chattels of the delinquent cannot be found, or not sufficient to make the moneys required, the collector or constable aforesaid shall take his or her body, if it be found in the county, to be kept in close and safe custody until payment be made of the said tax, with costs, provided, however, that no warrant shall issue against the body of any person for or on account of any default or delinquency in the payment of taxes on real estate; provided, that this section shall not apply to any city, borough, township, town or district having special provisions inconsistent herewith.

Proviso.

Add interest
to taxes in ar-
rears.

Sec. 193. And be it enacted, That if any person or corporation shall refuse or neglect to pay the tax due from such person or corporation by the time appointed by law for the payment of the same, such delinquent shall pay interest on said

tax at the rate of twelve per centum per annum upon the amount of each tax from the time of such delinquency, until such tax be paid, which interest shall be added to the amount of each tax by the officer whose duty it shall be to collect such tax, and shall be collected by such officer, and accounted for and paid over by him in the same manner that the taxes of delinquents are by law required to be collected and paid over.

Sec. 194. And be it enacted, That it shall be the duty of the township collector of any township of this State, upon receiving a certified statement of the amount which the township committee shall have agreed to accept in full satisfaction of unpaid taxes and assessments or either, to accept such sum so agreed to be accepted in full satisfaction of such taxes and assessments, and to give a receipt for the amount paid in satisfaction thereof to the person paying the same; which receipt, accompanied by said statement, shall be sufficient evidence of the payment and satisfaction of such taxes and assessments, and upon presentation thereof, with the tax bill annexed, to the clerk of the county, he shall satisfy the tax or assessment record in his office, relating to unpaid taxes and assessments, or either, or both of them, as far as relates to the payment of the said tax or assessment.

Accept sum
fixed by town-
ship committee
in adjustment
of past due
taxes.

Sec. 195. And be it enacted, That the collector of each of the townships in this State shall, on the second Tuesday in February in each year, file with the clerk of his township a full, true and complete account of his receipts and expenditures, for account of his township, during the preceding year, the amount of taxes remaining unpaid, the names of the delinquents, and the amount due from each; that the said account shall be in writing, verified by the oath of the collector that the same is in all respects just and true.

Make report.

Sec. 196. And be it enacted, That on or before the first day of April, annually, the collector or other officers having the collection of taxes for any township in this State shall make out and file with the clerk of such township a statement in writing, setting forth in detail the name of each person

File with town-
ship clerk state-
ment of delin-
quents, &c.

assessed, whose tax or taxes he has been unable to collect from the person charged with such tax or taxes by reason of removal, insolvency or erroneous assessment, the value and kind of property, the amount of tax and the cause of inability to collect said tax in each, in proper columns provided in a list for that purpose, which said statement shall be verified by the oath or affirmation of such collector or other collecting officer.

Sec. 197. And be it enacted, That it shall be the duty of the collector or of the constable to whom any tax warrant shall be directed and delivered, to return the said warrant to the justice of the peace who issued the same, with a schedule thereunto annexed, containing a particular account of the money by him levied of the goods and chattels of or received from each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, if said warrant shall have been delivered to a constable as aforesaid, and shall return the original warrant, if not fully executed, to the collector or constable, as the case may be, who is hereby required to proceed and execute the same.

Make return of tax warrant with schedule.

TO GIVE NOTICE OF SALE OF LANDS FOR UNPAID TAXES.

Sec. 198. And be it enacted, That it shall be the duty of the collector, before he sells any lands, tenements, hereditaments or real estate by virtue of the warrant authorized by this act to be issued by the township committee, to give public notice of the time and place of such sale, by advertisements, signed by such collector, in a newspaper printed and published in the township or in the county wherein such lands, tenements, hereditaments or real estate are situate, once in each week for at least four weeks successively next preceding the time appointed for such sale, and shall cause copies of such notice to be set up in five of the most public places in said township for the same period, one of which must be at or near the lands, tenements, hereditaments or real estate to be sold, and shall forthwith mail a copy of such notice to the owner or owners, directed to him, her or them, at his, her or their last known

Notice of sale of lands for unpaid taxes.

post office addresss, with full postage prepaid thereon ; provided such sales may be adjourned on application of the owner or other person interested therein, or because of no bidders, from time to time, not exceeding sixty days, in which case a short notice of such adjournment shall be published in the said newspaper.

Sec. 199. And be it enacted, That it shall and may be lawful for the said collector, at the time and place specified in the above notice, or at the time and place to which he shall adjourn as aforesaid, to sell and strike off such lands, tenements, hereditaments or real estate set forth in such warrant, or any part thereof, to such person or persons as will agree to take the same for the shortest term and pay such taxes as may be assessed as aforesaid on account thereof and the interest thereon, and all costs, fees, charges and expenses touching the same, such payment to be made in all cases before the conclusion of such sale, and if not so made the collector shall re-sell the property ; and that within ten days thereafter the said collector shall deliver to the purchaser a certificate of such sale, under his hand and seal and duly acknowledged according to law ; such certificate shall contain a description of the property, the term for which sold, the amount of tax, interest, costs, fees, charges and expenses in detail, the year for which assessed, the time when the right to redeem shall expire and the date of the warrant under which the sale was made.

How sold.

Sec. 200. And be it enacted, That it shall be the duty of the township collector of each township, on or before the first day of February in each year, to make return in writing to the clerk of the county in which his township is situate, of all unpaid taxes assessed the preceding year on real estate situate in his township, setting forth against whom assessed, the date, description of the property, the amount of tax thereon, to which he shall affix an oath or affirmation in writing to the effect that the same is just, true, full and complete in every particular, as shown by his tax duplicate.

Make return
of delinquents
to county clerk.

Sec. 201. And be it enacted, That when the description of any real estate heretofore assessed or hereafter to be assessed

Amendment of
description of
land advertised
for sale for
taxes.

in any township of this State is insufficient to make a legal sale of such real estate for the taxes so assessed, the collector or other officer having the collection thereof, may make application to one of the judges of the Court of Common Pleas of the county where such lands are situate, at any time before the sale thereof to have the same amended by such short description as will sufficiently describe the same; and the said judge, upon proof of the facts alleged, is hereby empowered to so amend the description of such real estate as will enable such officer to properly advertise the same and make title thereto; provided that the owner or owners of said property shall have had at least ten days notice of said application.

Collector may
amend descrip-
tion.

Sec. 202. And be it enacted, That it shall be lawful for every collector of taxes to make such amendments, corrections and alterations in the description of any land or real estate assessed as shall be useful to better ascertain the location and extent thereof and to identify the same; and the taxes assessed upon such land and real estate shall be and remain a lien upon the same according to the said corrected description of the same, provided that all such corrections be made before the public notice is given of the sale of such land or real estate.

PROCEDURE IN CASES OF NON-PAYMENT OF TAXES ON UNTENANTED LANDS, OR TAXES NOT PAID BY TENANT.

Proceedings in
cases of non-
payment of
taxes on unten-
anted lands, or
taxes not paid
by tenant.

Sec. 203. And be it enacted, That it shall be the duty of the township collector in case the tax, which shall be laid on any unimproved or untenanted land, be not paid agreeably to law, or if tenanted by any person or persons, (not the lawful proprietor) who are unable to pay his or her proprietor's tax as aforesaid, to make return of the said tax to a justice of the peace of the county, who is hereby authorized and required to issue a warrant within five days thereafter, to the township collector, or to any constable of the said township when so requested by the said collector, commanding said collector or such constable as aforesaid, to levy such tax by distress and sale of so much of the timber, wood, herbage or other vendible property of the owner, and on the premises, as will be sufficient to pay the same with costs.

Sec. 204. And be it enacted, That it shall be the duty of the said collector, or constable as aforesaid, who shall, or may hereafter have occasion to collect any tax, by distress and sale of any timber, wood, herbage, or other vendible property according to the last foregoing section of this act, to put up notices of such sale in five of the most public places in the township where the premises are, at least thirty days previous to such distress and sale, and shall advertise the same in a newspaper printed in the county or circulating therein, at least four weeks successively, prior to such sale, and shall therein set forth the names of all the persons to whom such tax is assessed and the amount of tax and cost due from each of them respectively, and the day and hour of sale, which sale shall be held between the hours of twelve and five o'clock of said day.

How to advertise sale.

Sec. 205. And be it enacted, That the said collector shall return warrants for the sale of lands to said committee within the time required therein, together with all of his proceedings thereunder, in writing, and he shall annex thereto copies of the notices required to be by him given, published, mailed and posted, with proof of such publication, posting and mailing and an oath or affirmation by said collector that the said return is true, full and complete in all respects.

Make return of tax warrants for sale of lands.

Sec. 206. And be it enacted, That the collector shall have power to adjourn any sale for more than sixty days, upon the written request of the township committee, provided there be no purchasers present.

Adjournment of sale.

Sec. 207. And be it enacted, That in case the collector's term of office shall expire before he shall have completed his proceedings under any warrant, he shall continue such proceedings thereunder to the end, and in which case his bondsmen shall be liable for any illegal act of their principal in the same manner and to the same extent as though said collector's term of office had not expired.

Duty of collector after expiration of term.

Sec. 208. And be it enacted, That the collector of taxes in any township in this State shall furnish a correct copy, in

Furnish copy of duplicate and tax warrant.

writing, under oath or affirmation, of the duplicate or transcript of the assessment of taxes, and the tax warrant or warrants in his hands or possession, to the committee of the township whereof he is collector, when required by a resolution of said committee, within five days after, a copy of such resolution, in writing, attested by the clerk of the township shall be served on him.

Pay certain
taxes to county
collector.

Sec. 209. And be it enacted, That it shall be the duty of the collector of every township of this State, out of the first moneys which shall be collected by him, to pay to the county collector of the county in which he holds his office, the State and county taxes required to be assessed in his township, by the twenty-second day of December in every year.

Account to
township com-
mittee.

Sec. 210. And be it enacted, That all justices of the peace, constables and township collectors shall render to the township committee of their respective townships, when by them required, a true account of all the moneys which they or any of them shall have received on an assessment made or to be made, and not paid over to the county collector agreeably to law; which money the said justices of the peace, constables and township collectors are hereby directed to pay on demand to the treasurer of said township committee.

Kill or cause
to be killed cer-
tain dogs.

Sec. 211. And be it enacted, That it shall be lawful for the township collector, or the person or persons having the authority and power to collect the taxes on any dog or dogs, bitch or bitches, and he or they are hereby required to kill or cause to be killed any dog or dogs, bitch or bitches of any person or persons who may neglect or refuse to pay the said taxes, and the expense of killing the same shall be paid by the township committee.

THE DUTIES AND POWERS OF COMMISSIONERS OF APPEAL

IN CASES OF TAXATION.

When and
where to meet
and upon what
notice.

Sec. 212. And be it enacted, That if any person shall think himself aggrieved by the assessment made and levied by the assessor of taxes upon the property of such person, he may

appeal to the commissioners of appeal, in cases of taxation, in and for the proper township, who are hereby required to convene for the purpose of discharging the duties of their office on the fourth Tuesday of November, annually, at the usual place of meeting of the township committee, and at such other time and times as they shall appoint, giving at least eight days previous notice of every meeting, except such annual meeting, in writing, under their hands and fixed up at six or more public places in such township.

Sec. 213. And be it enacted, That the commissioners of appeal in cases of taxation, and each of them shall have power, and it shall be their duty to issue subpoenas for the attendance of witnesses before said commissioners in the hearing of an appeal, which subpoena shall be served as in cases of subpoenas for witnesses to appear at the trial of actions before courts for the trial of small causes; the witness so subpoenaed shall receive the same fees, and be liable to the same penalties as witnesses subpoenaed to appear before said courts, and either of said commissioners is hereby empowered to administer the necessary oath or affirmation to such witnesses.

Commissioners
of appeal may
issue subpoe-
nas.

Sec. 214. And be it enacted, That if any person or persons, body politic or corporate liable to taxation, shall be assessed at too low a rate, or be omitted to be assessed, upon complaint made it shall be lawful for the commissioners of appeal in cases of taxation, after five days notice, in writing, given to the person or persons, or an officer of a body politic or corporate liable to taxation, by the party feeling aggrieved, and after due examination of the facts and consideration, to make such addition to the assessment, or in case of omission or neglect on the part of the proper officer to assess, to so fix such assessment as shall be agreeable to the principles of justice; and the judgment of said commissioners shall be rendered within ten days after the making of said complaint.

May increase
assessments.

Sec. 215. And be it enacted, That in case any inhabitant of the township or an officer of any body politic or corporate, liable to taxation therein, shall refuse to swear or affirm and answer in regard to all the particulars of his or its property,

When not to
reduce assess-
ment.

when so required by the assessor of taxes as provided by this act, or in case such inhabitant or an officer of such body politic or corporate cannot be found by the assessor after a diligent effort, and said assessor has estimated the property of such person or body politic or corporate liable to taxation at the highest valuation, as also provided by this act, and in such case the person or body politic or corporate assessed shall appeal to the commissioners of appeal, they shall not reduce said assessment, if it shall appear that the person appealing or an officer of such body politic or corporate has refused to be sworn or affirmed and to answer all proper questions respecting the particulars of his or its estate and of his or its debts, or has absented himself for the purpose of evading such assessor, nor unless such person or body politic or corporate shall satisfactorily prove what was the true value of all his or its taxable property ; provided that nothing herein contained shall be construed to prevent said commissioners of appeal from increasing the valuation made by the assessor, if it shall to them satisfactorily appear the same ought to be increased.

Commissioners
of appeal to
give judgment

Sec. 216. And be it enacted, That the said commissioners, whenever any person or corporation thinking himself or itself aggrieved by his or its assessment shall appeal to the commissioners of appeal, such commissioners, except in cases referred to in the last preceding section, after due examination of the facts and consideration of the case, shall give such judgment as shall be agreeable to justice, which judgment shall be rendered within three days after the hearing of said appeal.

To give trans-
cript of judg-
ment to the ap-
pellant.

Sec. 217. And be it enacted, That it shall be the duty of the said commissioners to give a transcript of their judgment to the appellant in case such judgment shall be in favor of such appellant, which transcript shall be a sufficient voucher to such appellant, and the collectors of the several townships of this State in collecting the taxes assessed against such appellant, and every other officer whom it may concern, shall govern himself accordingly.

Sec. 218. And be it enacted, That it shall be lawful for the commissioners of appeal of the several townships of this

State, whenever any individual or corporation has been assessed upon his or its real or personal estate or both, and who has appealed from such assessment, and has not delivered to the proper assessor of taxes the statement under oath or affirmation required by this act, but has been prevented by sickness or other unavoidable accident from so doing, and it shall be made to so appear to the satisfaction of such commissioners to permit said individual or corporation or any person in his or its behalf having knowledge of the facts, to deliver such statement to them, sworn and affirmed to be just and true, thereupon deduct such debt or debts and exemptions as are properly set out in such statement from said assessment in like manner as the assessor might have done in case said statement had been duly delivered to said assessor.

Proceedings in cases of appeal to commissioners

Sec. 219. And be it enacted, That when the commissioners of appeal shall have received from the township committee complaint setting forth that property liable to taxation has been neglected or omitted to be assessed for taxes for the current fiscal year or has been assessed at too low a rate, the said commissioners of appeal shall within five days after receiving such complaint, by writing under their hands, designate the time and place when and where the said commissioners will meet to consider the matters embraced in such complaint; said time to be not more than twenty days after the time of receiving such complaint, and shall within the time aforesaid file such written designation with the clerk of such township.

Procedure in cases of omission to assess or if assessment too low.

Sec. 220. And be it enacted, That at the time and place designated as aforesaid, the commissioners of appeal shall meet and shall have and exercise all the powers conferred upon commissioners of appeal in all other cases of assessment for taxes, and shall ascertain and determine whether or not the property mentioned and set forth in said complaint, or any part thereof, has not been assessed, or has been assessed at too low a valuation, and that the same ought to have been assessed, or differently assessed by the assessor or assessors of such township, and if said commissioners of appeal shall so determine, they shall make a just valuation and assessment of taxes of and upon such

Ibid.

property, and shall file the same with the collector of such township.

Sec. 221. And be it enacted, That any tax levied, assessed or imposed in the manner aforesaid, shall be a lien upon the property upon which it is so assessed, levied or imposed, for the same period, to the same extent and of the same character as if said tax had been levied or assessed by the assessor or assessors of such township, and such tax shall be collected and the payment thereof enforced in the manner provided for the collection and enforcement of taxes therein.

Sec. 222. And be it enacted, That all costs arising out of any appeal to such commissioners shall abide the result thereof, and if the appellant or appellants shall be discharged from the payment of the whole or any part of the taxes assessed against him, her or them, such costs shall be paid out of the funds of such township upon an order signed by the said commissioners or a majority of them; but if no abatement is made in the tax or assessment appealed from, the costs shall be paid by the appellant or appellants.

THE DUTIES AND POWERS OF OVERSEERS OF THE POOR.

Sec. 223. And be it enacted, That the overseer of the poor of each township in this State shall procure, at public charge, a folio book, well bound, wherein he shall keep a record and registry of the following items:

The name and names of all poor persons applying for relief. By whom the order of relief is made.

The day and year when such person or persons were first admitted to relief.

The weekly or other sum or sums of money allowed by the said order for the relief of such person or persons.

The occasion which brought such person or persons under the necessity for applying for relief.

The sum or sums of money received by said overseers for disbursement.

The sum or sums of money laid out and disbursed by the said overseers for the relief of the poor.

And also all the matters and things which shall be transacted by him relating to his said office.

And no person or persons shall be entered in the poor book, or receive relief from the said overseer or overseers of the poor without an order procured as directed by this act, except in cases where temporary relief to poor persons in immediate need has been granted as directed by this act.

Sec. 224. And be it enacted, That the said overseers of the poor shall make and present annually to the township committee at least ten days prior to the publication of the annual township report by the township clerk, an annual or yearly report, to be stated as follows :

The amount of money received.

The amount of money disbursed.

The name or names of persons to whom relief has been granted.

By whom the relief was ordered and the date of such order.

The amount directed by said order to be paid.

The time or times when such order directs such person or persons to have such relief.

The occasion or cause which brought such persons under the necessity for making application for relief.

And the said overseers aforesaid shall lay the poor book kept by them as directed by this act, before the township committee at the time of presenting their annual reports to said committee, so that the said committee may then examine the poor accounts, to ascertain their correctness, and make such further recommendation for the relief of the poor in their annual published statement to the inhabitants of the township, as they, the said committee, upon such inspection, shall find necessary.

Sec. 225. And be it enacted, That the procedure for granting relief to any poor person or persons in the several townships in this State, shall be as follows :

Mode of procedure in granting relief to poor persons.

The poor person or persons asking relief shall notify the overseer of the poor of the township in which they reside that they desire such relief.

Apply to overseer.

Overseer to
apply to justice
of the peace for
warrant.

The overseer of the poor shall forthwith apply to a justice of the peace of the township for a warrant to be issued to a constable commanding him to bring such poor person or persons before the said justice of the peace at such time and place as the said justice of the peace shall appoint; if there is no justice of the peace in the township, then application shall be made to a justice of the peace in an adjoining township.

Constable to
execute war-
rant.

The constable to whom such warrant is directed shall have the person or persons named in the said warrant present at the time and place mentioned in the said warrant.

Justice of the
peace to exam-
ine.

The justice of the peace applied to by the overseer of the poor and issuing the warrant as aforesaid, and at the time and place appointed for the appearance of such poor person or persons, shall proceed to examine such person or persons, upon oath or affirmation, relating to his, her or their last place of legal settlement; and the said justice of the peace shall have power to issue and cause to be served writs of subpœna to and upon any person or persons, when necessary, requiring their appearance before him to give evidence respecting such settlement; and after examination of such poor person or persons and witnesses, if any there be, the said justice of the peace shall adjudge and determine the legal settlement of such poor person or persons.

Issue subpœ-
nas.

Determine if
relief is neces-
sary.

The said justice of the peace shall then determine if public relief is necessary.

Determine le-
gal settlement.

If the said justice of the peace determines and adjudges the legal settlement of such poor person or persons is within the county where the application is made, and that he believes public relief is necessary, he shall make out an order of removal, commanding the said overseer to remove the said poor person or persons to the poor house of the county (where poor houses are erected), or if there is none, then to the place of his or her last legal settlement.

Deliver order
of removal, &c.,
to constable.

The said justice of the peace shall deliver said order of removal, together with a copy of the evidence on which the adjudication was founded, to the overseer of the poor instituting the proceedings before him.

Overseer to
execute order.

The said overseer of the poor shall take and deliver such poor person or persons, together with the said order and copy of the evidence, to the steward or manager of the county poor

house or to the overseer of the poor of the township to which the said poor person or persons are ordered to be removed, as the case may be.

If the legal settlement of such poor person or persons is determined by the said justice of the peace to be within the township where the application for relief is made, and there is no county poor house to which such poor person or persons may be removed, then it shall be the duty of the justice of the peace and the overseer of the poor to inquire into the state and circumstances of such poor person or persons so applying; and if it shall appear to such justice of the peace that such person or persons are in such poor circumstances as to deserve relief, then the said justice shall give an order, in writing, to the said overseer of the poor to make such allowance, weekly or otherwise, to every such poor person or persons as he shall think in his discretion his, her or their necessities may require; if such township have a poor house, said justice may, in his discretion, order such poor person or persons removed to it.

How relief
granted when
no poor house.

The overseer of the poor shall make no other or further allowance to such poor person or persons than by said order shall be directed.

Limitation.

The justice of the peace shall, in no case, make an order for the relief of any poor person or persons without an application for such relief being first made by an overseer of the poor.

Ibi 1.

If the legal settlement of any poor person or persons is determined to be within this State, but without the county where the application for relief is made, and public relief is necessary, the said justice of the peace shall issue and deliver his warrant, directed to any constable of the county, directing him to take said person to his or her last place of legal settlement, and deliver said poor person to the overseer of the poor of the township, city or borough or other municipality where the legal settlement has been so determined to be; the justice shall also deliver to the said constable a copy of the evidence and his determination to be served with said warrant of removal.

When legal
settlement is
without the
county.

If upon the examination as aforesaid of any poor person, the justice of the peace shall find that such person has no legal settlement in this State, the justice shall then proceed to inquire, if he or she has resided for six months, continuously, in

When no legal
settlement in
the state.

any city, borough, incorporated town, incorporated village or township, and if so, then said justice of the peace shall issue and deliver his warrant to any constable of the county, directing said constable to remove such poor person or persons to such city, town, village, borough or township where he shall adjudge that such person or persons shall have last resided for six months continuously, to be delivered to the overseer of the poor at that place; the said justice shall also deliver with his warrant, a copy of the evidence and his adjudication showing that such poor person has no legal settlement in this State, and where such poor person last resided, continuously, for six months.

How order executed.

If any person be removed by virtue of this section, from one township to another within this State, by warrant under their hand and seal of any justice of the peace of this State on order of removal, the overseer of the poor of that place to which such poor person shall be removed as aforesaid, is hereby required to receive the said poor person, and provide for such poor person in the manner prescribed in this act.

General provisions.

And justices of the peace are empowered and required to issue their warrants for the appearance and removal of any poor person according to the terms of this section; and all constables and overseers of the poor are authorized and required to execute all such warrants and orders of removal when delivered to them for execution, and as part of the proper execution of the said writs of removal, they shall serve a copy of the evidence and the finding of the justice of the peace who determined the last place of legal settlement of such poor person, upon the overseer of the poor or other authority to whom such poor person is ordered to be delivered.

Overseer may apply to justice of peace in certain cases.

If any overseer of the poor has reason to believe any poor person is likely to become a public charge, he may of his own motion, apply to a justice of the peace to have the legal settlement of such person determined and have his removal effected, if his or her legal settlement is elsewhere.

How expenses paid.

The expense of such examinations and removals shall be paid by the overseer of the poor of the township where the application for relief is made; provided, however, that in counties having county poor houses the board of chosen freeholders of

such county shall pay all expenses of removal of poor persons to said county poor houses.

All and every such person, who shall think him or themselves aggrieved by any such warrant of removal granted by any justice of the peace, or by such removal of any poor person as aforesaid, may appeal to the next court of quarter sessions of the peace of the county where such poor person shall be removed from, in the manner hereinafter prescribed.

Right of appeal.

Sec. 226. And be it enacted, That if any person or persons removed as aforesaid, shall return to the place from whence he, she or they were so removed, with intent to remain there, and shall not depart such place within twenty-four hours after notice to him, her or them given to that purpose by the overseer of the poor of such place, it shall and may be lawful for such overseer to make complaint to some magistrate of the county or township to which such person returns, who is hereby required either to send such person away again, or to commit him or her to close confinement, to be fed at the expense of the county on bread and water only, for such time as the said magistrate shall think proper, and then to send him, her or them back to the place whither he, she or they were first ordered and removed to in the manner aforesaid, and so often as the case shall happen; provided, always, that if any person or persons complained against as aforesaid, shall enter into bonds with two good and sufficient sureties in the sum of one hundred and fifty dollars, with condition to indemnify and save harmless the township from all charges and expenses to which the same may be liable by such person or persons being resident there, then in such case, he, she or they shall not be removed as hereinbefore directed, anything in this act to the contrary thereof in anywise notwithstanding; which bond shall be delivered to the overseer of the poor so intended to be kept harmless, and he shall safely keep the said bond, and deliver it to his successor.

Overseer of the poor to cause the arrest and return of paupers, and magistrates to order paupers committed, &c.

Sec. 227. And be it enacted, That when any person having a legal settlement in this State shall become chargeable to any township, and shall be removed to his or her place of settlement by an order of a justice of the peace, as prescribed by

Overseer of the poor shall take back upon original order a returning pauper

this act, and shall thereafter return to the township from whence so removed as aforesaid, and shall there again become chargeable, it shall be the duty of the overseer of the poor of the township, where the legal settlement of such pauper has been so fixed as aforesaid, on being notified by mail, by the overseer of the poor of the township where such pauper has again become chargeable, to take back such pauper, on the original order, to the place of his or her legal settlement, fixed as aforesaid, and to refund to the said township where the said pauper has become chargeable as aforesaid, any money that may have been expended in the support of such pauper.

Construction. Sec. 228. And be it enacted, That anything in the two hundred and twenty-sixth section of this act, repugnant to or conflicting with the two hundred and twenty-seventh section thereof, shall be held to be of none effect.

Overseer of the poor to give notice to another overseer of the poor in certain cases to have lame, sick or deceased pauper cared for, and buried if deceased.

Sec. 229. And be it enacted, That if any person shall come out of any place where he or she shall be legally settled into any township within this State, and shall happen to be taken sick or lame, so that they cannot conveniently move back to the place of their last legal settlement, then the overseer of that place into which such person shall come as aforesaid shall give notice to the overseer of the township out of which such person shall come as aforesaid of the name, circumstance and condition of such person, and request such overseer to take care of, and relieve and maintain such sick or lame person during his or her illness, and also to provide for the funeral of such person if he or she should happen to die; and if such overseer shall neglect or refuse to do so, upon such notice given as aforesaid, that then and in that case it shall be lawful for any justice of the peace of the county or township where such person has last gained a legal settlement, and he is hereby authorized and required, upon complaint made to him, to cause all such sum and sums of money as shall be necessarily expended in the maintenance of such poor person in his or her sickness or lameness, or for his or her funeral, by warrant under his hand and seal, to be directed to some constable of the said county or township, to be levied in the usual manner by distress and sale of the goods and chattels of the said overseer of the poor so neglecting

or refusing to take care of and provide for any such person as aforesaid; and such sum or sums of money so recovered shall be paid to the overseer of the poor of such township where such person shall happen to be sick, lame or die as aforesaid; and the overplus of the money arising by the sale of such goods and chattels, after the lawful costs and charges are deducted, if any there be, shall be paid to the owner.

Sec. 230. And be it enacted, That when any poor person or persons shall apply for relief from any township within this State, the overseer of the poor of the same shall take an inventory of every such poor person or persons' goods and chattels before he, she or they shall be admitted to relief; and in case of the death of any such poor person so obtaining relief as aforesaid, the said overseer shall cause such goods and chattels to be sold at public vendue, and out of the money arising therefrom shall reimburse the township all such charges and expenses which they may have been put to in maintaining all and every such poor person or persons or their families; and all sales and bills of sale made or given for any such poor person or persons' goods and chattels during the time they shall be chargeable to any such township are hereby declared to be null and void and of no effect.

To inventory
and sell goods
and chattels of
poor person re-
lieved.

Sec. 231. And be it enacted, That it shall and may be lawful for the overseer of any township within this State where any father shall run away or absent himself from his wife and children, or any widow shall run away or absent herself from her children and leave them a public charge, to apply to a justice of the peace, and by warrant under the hand and seal of the said justice to take and seize the goods and chattels, and to let out and receive the annual rents and profits of the lands and tenements of such father or mother so absconding as aforesaid for and towards the maintaining, bringing up and providing for such wife, child or children so left as aforesaid; and so soon as the said seizure shall be allowed and confirmed by the general quarter sessions of the peace, it shall and may be lawful for the said overseer, from time to time and as often as the case may require, to sell and dispose of so much of the said goods and

May seize
goods, &c., of
absconding
father, &c.

chattels as may be necessary, at public vendue, to the highest bidder, and to apply the money arising therefrom towards the maintenance of such poor family so left as aforesaid.

Sec. 232. And be it enacted, That any innkeeper, distiller, grocer or other person who having had notice of an order of any justice or justices made pursuant to the provisions of "An act concerning disorderly persons," approved April ninth, eighteen hundred and seventy-five, the supplements thereto, shall in any manner furnish or supply any intoxicating liquor to any person convicted under said act or supplements as a disorderly person, or knowingly to any member of the family of the person so convicted, or to any person for him or her, or who shall knowingly or willingly allow any intoxicating liquor sold or furnished by him to be drank in and upon his premises by such convict, shall be guilty of an offence, and shall for each such offence forfeit and pay the sum of twenty dollars, to be sued for and recovered in an action on contract, with costs of suit, before any justice of the peace in and for the county in which said offence is committed; the said suit to be brought by the overseer of the poor of the township in which the person convicted shall at the time of his conviction reside and in the corporate name of said township; and the penalty so recovered shall go to the use of said township, except when the convict has a family residing in said township, then in that case one-half of said penalty shall go to the township and the other half to the family of said convict.

Sec. 233. And be it enacted, That the overseer of the poor when applied to for such purpose by one or more credible person or persons giving information sufficient to warrant the commencement of a prosecution under the provisions of the last foregoing section, shall forthwith commence such actions and prosecute the same to effect.

Sec. 234. And be it enacted, That if any woman shall be delivered of a bastard child which shall be chargeable or likely to become chargeable to any township, or shall declare herself to be pregnant of any child liable to be born a bastard and to

Penalty for
furnishing in-
toxicating
liquor to per-
sons convicted
as disorderly.

Overseer of
poor to prose-
cute for pen-
alty.

Procedure in
cases of bas-
tardy.

become chargeable to any township, any overseer of the poor of the township where such woman may be, or of the township wherein the legal settlement of such woman may be, may apply to the justice of the peace of the same county wherein such woman may be to make inquiry into the facts and circumstances of the case; and the said woman shall be examined and the reputed father arrested and tried according to the terms of "An act for the maintenance of bastard children," approved March the twenty-seventh, eighteen hundred and seventy-four, and the several supplements thereto.

Sec. 235. And be it enacted, That whereas, the putative father and lewd mother of bastard children often abscond from the township and from the county, and leave the said bastard children a charge upon the township where they are born or legally settled, although such putative father or mother have estate sufficient to support such children and to discharge the township, therefore it shall and may be lawful for the overseer of the poor of such township where any bastard child shall be born or settled, to apply to any justice of the peace of the county or township where the estate, real or personal, or any part thereof, of such putative father or lewd mother may be, and by warrant under the hand and seal of the said justice, who is hereby authorized and required to issue the same, to seize and take the goods and chattels and to let out and receive the annual rents and profits of the lands and tenements of such putative father or lewd mother so absconding as aforesaid, for and towards the sustenance, bringing up and education of such bastard child, so left as aforesaid; and as soon as the said seizure shall be allowed and confirmed by the court of quarter sessions of the county, it shall and may be lawful for the overseer of the poor of such township, from time to time, and as often as the case may require, to sell and dispose of so much of the said goods and chattels at public vendue, to the highest bidder, and to receive the said rents and profits, or so much thereof as shall be ordered by the said sessions, and to apply the money arising therefrom towards the sustenance, bringing up and education of such bastard child so left as aforesaid; and further, that the said overseer of the poor shall be accountable to the court of

Ibid.

quarter sessions for all such sum or sums of money as shall or may arise from every such sale or sales or be by him received for the rents and profits of such lands or tenements.

Sec. 236. And be it enacted, That it shall and may be lawful for the overseer of the poor, with the assistance and approba-

Overseer of
poor and a jus-
tice of the
peace may bind
out poor chil-
dren in certain
cases.

tion of a justice of the peace of any county or township of this State, and they are hereby enjoined and commanded to put forth and bind out any poor child or children who have no parents, or whose parents shall apply to the said overseer for relief, or the child or children of any poor parent whatsoever, who shall bring up their said children in sloth, idleness and ignorance, and upon advice and direction given by the said overseer, shall for three months after such advice and direction, refuse or neglect to put forth and bind out such poor child or children for such a number of years as the said justice and overseer, in their discretion, shall think proper, for a male person until he shall arrive at twenty-one years of age, and for a female until she shall arrive at eighteen years of age, and no longer; and the said justice, in conjunction with said overseer, among the common covenants in the indenture and indentures, made and agreed upon between the parties, shall always insert a clause providing, that every such master and mistress to whom such poor child or children shall be bound out as aforesaid, shall cause every such child and children to be taught and instructed to read and write; and the said justice and overseer are hereby appointed the guardians of all and every such poor child and children so put forth and bound out as aforesaid, to take care that the terms of the indenture or indentures, covenant and covenants, agreed upon between them and the master or mistress of every such poor child be performed and fulfilled, and that he, she or they be not abused or ill used; which said justice and overseer as aforesaid, are hereby empowered and directed to inquire into the same, and to redress any such grievance or grievance in such method as prescribed by law; provided, however, that in counties where the maintenance of the poor has been assumed by the county authorities, the children committed to the county poor houses shall be committed to some duly incorporated charitable institution, as directed by an act entitled "A further supplement to an act for the settlement

Terms of in-
denture.

and relief of the poor," approved March twenty-fifth, eighteen hundred and eighty-one; and provided, further, that in counties in which there does not exist a city of over twenty thousand inhabitants, the overseer of the poor of any township therein may, when application shall be made to him for the relief and in behalf of any poor child or children under the age of twelve, and the legal settlement of the same shall be determined as directed by this act to be in such county aforesaid, may apply to the court of common pleas of such county where such child or children are declared legally settled, to have them committed to some duly incorporated children's home according to the direction and agreeably to the terms of an act entitled "A further supplement to an act for the settlement and relief of the poor," approved March nineteenth, eighteen hundred and seventy-nine.

Sec. 237. And be it enacted, That if any person not being in the place in which he usually lives or has his home, shall apply to any overseer of the poor of any township in this State, that he is desirous to return to his home, but is poor and has not the means to do so, the said overseer of the poor may employ or let out such poor person to labor at some suitable place to be by him selected and at such wages as shall seem to be just, and when in the opinion of said overseer such poor person shall have earned a sufficient sum, said overseer shall with the money so earned and with such additions thereto from the treasury of the township as he may think reasonable, cause such person to be returned to his home whether in this State or elsewhere, provided that the expense shall not exceed twenty dollars.

May cause return of poor traveller to his home

Sec. 238. And be it enacted, That in all cases wherein any ship or vessel shall arrive within any port or harbor within this State, having on board passengers coming from any foreign port or place, it shall and may be lawful for the overseer of the poor of the township at which the said ship or vessel may arrive, or any justice of the peace, to require of the master and commander of such ship or vessel a bond, with approved security, to the inhabitants of such township, in a sum not exceeding two hundred dollars, conditioned for the maintenance

Shall require board of master of ship before landing passengers from foreign ports.

and support of any passenger on board such ship or vessel as aforesaid, who may be sick or infirm, or otherwise incapable, in the opinion of said overseer or of such justice, of providing for his or her own support.

Penalty for
landing before
giving bonds.

Sec. 239. And be it enacted, That if the master or commander of any ship or vessel, arriving as aforesaid, shall land or suffer to be landed from on board his said ship or vessel, any passenger who may be sick, infirm or otherwise incapable of providing for his or her own support, except by license or permit from the overseer of the poor, without having first entered into bond as aforesaid, such master or commander shall forfeit and pay, for each offence, the sum of one hundred dollars, to be sued for and recovered by the overseer of the poor of the township, for the use of the same, in an action upon contract, with costs of suit, before any justice of the peace of said township, or in any other court having cognizance thereof.

Annually furnish to board of
chosen freeholders list of
poor lunatics
and idiots.

Sec. 240. And be it enacted, That it shall be the duty of the overseer of the poor of the several townships in this State, to make out and furnish to the board of chosen freeholders of the county in which said townships are situated a list of all the poor lunatics and idiots within the bounds of their townships, stating the age of such lunatics or idiots, when such lunacy commenced, what means, if any, they have for support, with all other facts connected with each case, calculated to give information of their actual state and condition; said report to be made annually to the said board of chosen freeholders at their annual meeting.

Pay forfeitures
and escheats to
chosen freeholders in certain cases.

Sec. 241. And be it enacted, That in all cases where any fines or forfeitures are created by this or any other act of the legislature of this State and made payable to the overseer of the poor of the township, for the use or support of the poor, and in all cases of an estate or estates that may hereafter escheat to the use of the poor of a township, and made payable to the overseer of the poor in such counties where the poor are kept in county poor houses, it shall be the duty of every overseer receiving any such moneys to pay over the same to the board of chosen freeholders of the county or the committee of such

board of chosen freeholders having charge of the county poor house, and therewith render a statement certifying on what account such moneys have been by him or them received, a copy of which statement shall also be transmitted to the said board, or its committee having charge of said poor houses which payment and account aforesaid shall be rendered and made yearly and every year on or before the first day of March.

Sec. 242. And be it enacted, That it shall be lawful for the overseer of the poor in any township of this State, when application shall be made to him for the relief of any poor person or persons, to grant such relief as their immediate necessities require and to forthwith report the same to one or more members of the township committee, who then, with the overseer, may continue to grant such poor person or persons such relief from time to time, or cause their removal to the county or township poor house; provided, the said overseer and said committee or committeeman shall proceed, as required by this act, to have the legal settlement of such poor person or person, determined; and provided, further, if the legal settlement of such person is determined to be elsewhere than in the township where the relief is asked for, the overseer of the poor shall give the notice required by section two hundred and twenty-nine of this act to the overseer of that place for the care of any sick or lame paupers and their burial in case of death; provided also, that the authority by this section, granted to the overseer of the poor, shall only be used by said overseer in cases where the necessity is so immediate and urgent that the ordinary course of procedure directed by this act is too slow to meet such immediate and urgent necessity.

Sec. 243. And be it enacted, That the overseer of the poor of any township, when authorized by a majority of the legal voters at the annual township election or any special election duly called for that purpose, shall build, purchase or hire any house or houses in such township and shall purchase necessary materials for that purpose out of the money provided or to be provided for the relief of the poor, and there shall keep, main-

May grant relief to poor persons in immediate necessity

Build, purchase or hire place for maintenance of poor when so authorized.

tain and employ all and every person and persons entitled to relief, as provided by this act, in that township, and shall take the benefit of the work, labor and service of any such poor person or persons who shall be kept and maintained in any such house or houses, for the better maintenance and relief of such poor persons who shall be there kept and maintained; and in case any poor person or persons claiming relief of any township within this State, where such house or houses shall be so built, purchased or hired, shall refuse to be lodged, kept to work and maintained in such house or houses, such poor person or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered, by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer of any such township; provided, however, that nothing in this section shall interfere with the township committee's control and management of any poor farm when the purchase of such farm has been authorized by the inhabitants of any township in this State, as directed by this act.

Sec. 244. And be it enacted, That where any township shall be too small to build, purchase or hire such house or houses, in the above section mentioned, the overseers of the poor of two or more townships, when authorized by a majority of the legal voters at the annual township election or any special election duly called for that purpose in their respective townships, shall join together and unite in building, purchasing or hiring such house or houses, for the lodging, keeping and maintaining of the poor of such places so joining together and uniting, and there to keep, maintain and employ the poor of such united places as aforesaid, in the manner and subject to the proviso contained in the last foregoing section of this act.

Sec. 245. And be it enacted, That it shall and may be lawful for the overseer of the poor of any township, with the consent and approval of a majority of the legal voters of the township, expressed by resolution at any general or special township election duly called and held in any township where a house or houses shall be built, purchased or hired, as in the above sections directed, to contract with the overseer of the poor of any other place for the lodging, main-

Overseer of
poor may con-
tract for main-
tenance of poor
of other town-
ships when so
authorized

tenance and employment of any poor person or persons, to such other place belonging as to them shall seem meet; and in case any such poor person or persons belonging to any other township in this State shall refuse to be lodged, maintained and employed in such house or houses so contracted for as aforesaid, such poor person or persons so refusing shall be put out of the book where the names of the poor are ordered to be registered by virtue of this act, and shall not be entitled to ask or receive any relief from the overseer or overseers of any such township.

Sec. 246. And be it enacted, That a legal settlement may be obtained by any person, the legal settlement of any poor person determined, and relief granted to any poor person in the manner prescribed in this act and by the act entitled "An act for the settlement and relief of the poor," approved March twenty-seventh, one thousand eight hundred and seventy-four, and the several supplements thereto so far as the same may be applicable. Saving section.

THE POWERS AND DUTIES OF A CONSTABLE.

Sec. 247. And be it enacted, That the several constables elected or appointed under the provisions of this act shall renew their bonds annually, and if they shall neglect or refuse so to do within thirty days after the expiration of each year during the term for which they have been or may hereafter be elected, the office of the constable so neglecting or refusing shall be construed as being vacant. Annually re-
new official
bond.

Sec. 248. And be it enacted, That the constables of the several townships in any county, shall be the ministerial officers of the courts for the trial of small causes, and it shall be the duty of said constables to execute within the county all precepts, summons, warrants, writs and other process, issuing out of the said courts and to them or any of them directed and delivered, and make returns thereof; and also to execute as aforesaid all precepts, summons, writs or other process issued by a justice of the peace in the prosecution and trial of any offender against any ordinance adopted by the township com- General powers

mittee, and to perform all matters, acts and things appertaining to their offices aforesaid.

TO EXECUTE SEARCH WARRANTS FOR CRUELLY TREATED
ANIMALS.

Execute search
warrants for
cruelly treated
animals.

Sec. 249. And be it enacted, That when any complaint is made on oath or affirmation before any justice of the peace that the complainant believes and has reasonable cause to believe that the law relative to cruelty to animals has been or is being violated in any particular building or place, such justice of the peace, if satisfied that there is reasonable cause for such belief, shall issue a search warrant authorizing any constable (in the absence of any sheriff, under-sheriff or agent of the New Jersey Society for the Prevention of Cruelty to Animals, &c.), to enter and search such building or place ; provided that nothing in this act contained shall be construed to prohibit or interfere with any properly conducted scientific experiments or investigations, which experiments or investigations shall be performed only under the authority of some regularly incorporated medical society of this State, nor shall the same be construed to prohibit or interfere with the killing or disposing of any animal or creature by virtue of the authority and order of any of the constituted authorities of this State.

May arrest
without war-
rant, persons
present at exhi-
bitions of dog
fights, &c.

Sec. 250. And be it enacted, That any constable, in the absence of any sheriff, under-sheriff, or agent of the New Jersey Society for the Prevention of Cruelty to Animals, is hereby authorized and empowered to enter any place, building or tenement where there is an exhibition of the fighting or baiting of any bull, bear, dog, cock, bird or other living animal or creature, or when the preparations are being made for such an exhibition, and without warrant arrest all persons there present, and take possession of all bulls, bears, dogs, cocks, birds, or other living animals or creatures there found engaged in fighting, and also all implements or appliances used or to be used in such exhibition ; such persons so arrested shall be taken before the nearest police magistrate, district court or justice of the peace, who, upon complaint being made and warrant issued, returnable immediately, the persons being in custody, and such police magistrate, district court judge, or justice of the peace

being satisfied as to the guilt of said persons being in custody, may adjudge that each of said persons shall forfeit and pay such sum, not to exceed one hundred dollars, together with costs, as the said police magistrate, district court judge or justice of the peace shall determine, and the said person or persons so arrested shall be imprisoned in the jail of the county in which said offence is committed until the amount of such forfeiture and costs, if any, are paid.

EXECUTE PRECEPTS OF CORONERS FOR SUMMONING JURORS.

Sec. 251. And be it enacted, That whenever any of the coroners of the several counties of this State shall make out and deliver to any constable of the county, a precept directed to such constable requiring him to summon a jury to appear before him at a time and place in such precept mentioned, such constable shall forthwith execute the same, and shall appear at the time and place mentioned therein, and make return of such precept, with his proceedings thereon, to the coroner who issued it.

To execute precepts of coroners for summoning jurors.

MAY ORDER INHABITANTS TO ASSIST IN EXTINGUISHING OR STOPPING THE PROGRESS OF FIRES IN WOODS, MARSHES OR MEADOWS.

Sec. 252. And be it enacted, That when the woods, marshes or meadows in any part of this State shall be on fire the constable or constables residing in the vicinity of said fire, in the absence of a justice or justices of the peace, and the owner or owners of such woods, marshes, and meadows, their tenants, agents, superintendents, watchmen, and person or persons in charge of the same, shall and are hereby directed, required and empowered, forthwith to order such and so many of the inhabitants of the township or townships in which such fires may be, or residing in the vicinity of such fire, as such constable or constables may deem necessary, to repair to the place where such fire shall prevail, and there to assist in extinguishing or stopping the progress of the same; and if any person so ordered to assist in manner aforesaid, shall refuse or neglect to comply with such order, he shall forfeit and pay the sum of five dollars for every refusal or neglect to obey such order, to be recovered

May order inhabitants to assist in extinguishing fires in woods, &c.

by action on contract, with costs of suit, to be brought by the owner or owners of such woods, marshes or meadows, before any justice of the peace of the county in which such order or notice was given, and the oath or affirmation of the constable who gave such order or notice, shall be sufficient evidence whereon to convict such offender, and the forfeiture so recovered shall be applied as a reward to the constable who ordered or notified such offender as aforesaid.

AN OFFICER OF ORPHANS' COURTS.

Officers of or-
phans' courts.

Sec. 253. And be it enacted, That the constables of the county shall be officers of the orphans' court of such county, and shall in the absence or disability of the sheriff of such county or in common with such sheriff serve all process and orders of the court or judges, directed to such constable, to be served within such county.

SHALL MAKE RETURN OF TAX WARRANTS TO THE JUSTICE OF THE PEACE WHO ISSUED THE SAME, WITH AN ACCOUNT OF THE MONEY RECEIVED BY HIM BY VIRTUE OF SUCH WARRANTS.

Make return
of tax warrants

Sec. 254. And be it enacted, That whenever a tax warrant shall have been issued by a justice of the peace to a constable for the collection of taxes in arrears, it shall be the duty of the constable to return the said warrant to the said justice of the peace within forty-five days after the date thereof, with a schedule thereto annexed, containing a particular account of the money by him received from the levy and sale of the goods and chattels of each delinquent, and in what manner in other respects he had executed the said warrant; and the said justice shall, upon receipt of such return, deliver a copy of the said warrant and return to the township collector, upon his application for it, and shall return the original warrant, if not fully executed, to the constable, who is hereby commanded to proceed and fully execute the same.

DUTY TO APPREHEND TRAMPS.

Apprehend
tramps.

Sec. 255. And be it enacted, That all persons who shall come from any place without this State, or from any city, county, township, borough or place in this State, and have no

legal settlement in the places in which they may be found, and live idly and without employment, and refuse work for the usual and common wages given to other persons for like work in the place where they are, or shall be found going about from door to door, or placing themselves in the streets, highways or roads to beg or gather alms, and can give no reasonable account of themselves or their business in such places, are hereby declared to be tramps; and that if any person shall be found so offending in any township of this State, it shall be lawful for any constable or police officer of such place, and he is hereby enjoined and required, on notice thereof given to him by any of the inhabitants thereof, or on his own view, to apprehend and convey, or cause to be conveyed such person to a justice of the peace or other magistrate to be dealt with according to the provisions of "An act to define and suppress tramps," approved April nineteenth, one thousand eight hundred and seventy-six.

DUTIES AND POWERS OF POUND KEEPERS.

Sec. 256. And be it enacted, That it shall be lawful for any person to drive or convey to the public pound of the township, any cattle, sheep, horses, mules or swine found pasturing upon or running at large in the streets or highways of any township, and impound the same, and the keeper of the public pound in the said township is required to receive all such cattle, sheep, horses, mules or swine under a penalty of ten dollars, to be recovered in an action on contract in any court of competent authority, by any person prosecuting for the same, for his own use and benefit, for each infraction of this act; and if the owner or owners of said cattle, sheep, horses, mules or swine so impounded shall not pay the charges for impounding and keeping the said cattle, sheep, horses, mules or swine within five days after the same shall be impounded and take the same away, it shall be the duty of the said pound keeper to sell the same, giving at least five days notice of such intended sale, by setting up the notices thereof in three or more public places in such township, and if the owner shall not redeem the same before the time so notified, then the pound keeper shall sell the same, and out of the money arising from such sale, shall pay

Lawful to drive
or convey cat-
tle, sheep,
horses, mules
or swine found
at large to pub-
lic pound.

If not claimed
to be sold.

the charges of conveying to and letting in the pound, keeping and feeding the same, and the necessary and proper expenses for advertising and selling the same, and pay the surplus to the owner or owners of said cattle, sheep, horses, mules or swine if they shall appear and claim the surplus within six months after such sale, and if the owner or owners shall not appear within six months as aforesaid, then to the overseer of the poor of said township.

The legislation referred to and thus far set out indicating the duties and powers of pound keepers, applies only to cases in which animals are found running at large.

Horses, &c.,
damage fesant
may be im-
pounded.

Damages to be
appraised.

Sec. 257. And be it enacted, That if any horses, mules, cattle, sheep or swine shall get over, creep through or break down any lawful fence, the owner or owners of the animals shall pay to the person injured all damages occasioned thereby, to be appraised and certified, in writing, by two substantial and indifferent men of the neighborhood mutually chosen by the parties, but if the owner or owners of such animals refuse or neglect to choose one of the said appraisers, then the injured party may choose both, and in case the said appraisers chosen as aforesaid cannot agree upon an appraisement of the damages, then the said appraisers may choose a third person of the neighborhood being a freeholder to join them therein, any two of whom agreeing their appraisement made and certified as aforesaid, shall be binding and conclusive to the parties; and if any dispute shall arise concerning the sufficiency of the fence it shall be determined on a view thereof, by the same persons, and their decision respecting the same in like manner reduced to writing shall also be conclusive; and it shall and may be lawful for the parties injured to take and impound such animals found trespassing or doing damage as aforesaid, in his field or yard or other inclosure for the space of twenty-four hours, he giving notice thereof to the owner or owners of the said animals, if known and to be found, and if such animals are not redeemed within the said twenty-four hours, by payment of or satisfaction for the damages so certified as aforesaid, he shall lead or drive them to the nearest public pound of the township, where the pound keepers shall receive and keep them until the dam-

ages so certified with the charges of conveying and impounding are paid; and if the owner or owners of any animals so impounded shall not pay the damages and charges of impounding within four days after such animals shall be impounded or replevy them, it shall be the duty of the pound keeper to set up advertisements in at least three of the most public places in the township to which such animals are impounded, and in one or more of the most public places in the two next adjoining townships, particularly describing such animals, and giving at least thirty days notice of an intended day and place of sale at public vendue, and that if the owner or some person for him does not appear and redeem said animals at or before the time as fixed for sale, said pound keeper shall sell the same, and out of the moneys arising from such sale, shall pay the said damages and the charges of conveying to the pound, and retain in his hands his fees for pounding, keeping and feeding said animals, together with his reasonable fees, costs and expenses for advertising and selling the same, and pay the balance to the owner of the animal; and if no owner shall appear and claim such balance within twelve calendar months after such sale, the same shall be paid to the overseer of the poor of the township for the use of the poor of said township.

When to be taken to public pound.

How to be disposed of if damages and fees are not paid.

Disposition of proceeds of sale.

NOTES.

Little attention has been given to typographical errors, although there are some, but they do not in any particular interfere with the framing of the sections presented and intended as substitutes for existing legislation.

The most marked changes are in the order in which they occur, some because of a more complete analysis of extant legislation, others because of statutes overlooked, and still others made because of enactments after the data upon which this report is based had been made up, and are as follows:

The first change, except the elimination of "wards," is that

in section five (5) as originally framed, which change is suggested because the constitutional qualification of electors or voters is defined by Article II of the amended constitution, a repetition of which seems to be unnecessary.

"How boards of election to be constituted," and under which section eight (8), page thirty-two (32), of this report is the only, has been displaced by "How township elections shall be conducted," beginning with section eight (8) and concluding with section eighteen (18), page four hundred and forty-one (441).

The change is no innovation but a codification of the provisions of the act entitled "A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six" (P. L. 1890 p. 361) and the act entitled "A further supplement to an act entitled 'An act to regulate elections,' approved April eighteenth, one thousand eight hundred and seventy-six," which supplemental act was approved May twenty-eighth, one thousand eight hundred and ninety, (P. L. 1891, p. 225) so far as the acts referred to relate to the conduct of township elections.

Changes have been made in section nine (9) beginning on page fifty-nine (59) as originally drafted under the title "What officers to be elected, and their tenure of office," partly because of recent legislation (P. L. 1892, p. 109 and P. L. 1892, p. 258) and in part through a fuller consideration of the subject. It will be noticed that there is scarcely uniformity in the number and tenure of township officers even as provided by the substitute for the original section nine (9), which substitute will be found to be section nineteen (19) on pages four hundred and forty-one (441) to four hundred and forty-four (444) inclusive. This especially applies to township committeemen, township clerks, township collectors of taxes and chosen freeholders, all important officers, and all except the last prominent in the management of township affairs, but the substitute is based upon the law as it is found and adhered to in at least this particular, because to change it might, as before suggested, unsettle the administration of several townships.

There is a strong inclination on the part of at least one of the members of this commission to advise that the township

committee of each township shall consist of five instead of three members, because if only three, one is made chairman and another may be selected as treasurer, so that in auditing their own accounts and the claims presented per chance by their own appointees, the member not hampered by any other duty than that devolving upon him as a member of the committee would naturally offer a motion in favor of the payment of such claim, the motion would be seconded by the disbursing officer (the treasurer), put by the chairman, and if the member offering the motion and the treasurer should vote each adverse to the other, the chairman, having the right to a casting vote, the committee might thus pass upon the question of payment, non-payment or modification of a bill or claim presented by another claimant as well as one presented in behalf of either of themselves. The only argument presenting itself against the suggestion that the township committee of every township in the State shall, without regard to classification, consist of five instead of three persons is that it is more economical to have three instead of five. If five for each township, each to be elected for the term of three years, with the present and approved rotation of tenure of office, section nine (9) so far as it relates to members of a township committee will need some change.

If this suggestion is adopted the reasonable conclusion seems to be that so much of paragraph one (1), section nine (9), page fifty-nine (59), of this report as relates to township "committee" should read as follows:

Five township committeemen who shall, at their first annual meeting after their election, determine by lot which two of said committeemen shall hold office for the term of one year, which other two shall hold office for the term of two years, and which other one shall hold office for the term of three years; and the respective members shall thereupon hold office for the respective terms so determined, and at each succeeding township election thereafter the number of new members of the township committee to be voted for and elected shall be such as to fill the place or places of the member or members whose term or terms of office shall expire, and such new member or members shall be elected for the term of three years;

provided, however, that the provisions hereof shall not apply to townships having special charters.

The next change of any importance is the addition to original section seventeen (17), page seventy-seven (77), of the form of bond to be given by overseers of the poor, which has been done for the sake of uniformity. The original section fifty-one (51), page one hundred and thirty-eight (138), has been substituted by section sixty-one (61), page four hundred and sixty-four (464), because S. Rev., p. 1083, S. I. was overlooked. Section seventy-one (71), page one hundred and seventy-four (174), has been omitted because its provisions are applicable only to specified localities.

Section seventy-three (73), page one hundred and eighty-seven (187), has been dispensed with, except to consolidate it in part with the preceding section. Section seventy-eight (78), page one hundred and eighty-nine (189), has been substituted by sections eighty-six (86), eighty-seven (87) and eighty-eight (88), pages four hundred and seventy-eight (478) and four hundred and seventy-nine (479), in keeping with sections eight hundred and sixty-four (864), eight hundred and sixty-five (865) and eight hundred and sixty-six (866), S. Rev., p. 685, which sections have not been quoted

Section eighty-nine (89), page two hundred and ten (210), has not been included with the revised sections because section eighty-eight (88) as remodelled covers the same duty. The same applies to section ninety-eight (98), page two hundred and twenty-two (222), as its provisions are included in section twenty-three (23), page eighty-eight (88).

Original section one hundred and two (102), page two hundred and twenty-seven (227), has been substituted by revised section one hundred and nine (109), page four hundred and eighty-seven (487), in order to avoid tautology.

Section one hundred and thirty-one (131), page four hundred and ninety-seven (497), relating to the assessment of private corporations, has been added.

The new section one hundred and forty (140) has been added in order to more definitely fix the tax on dogs.

The original sections one hundred and thirty-seven (137), one hundred and thirty-eight (138) and one hundred and thirty-

nine (139), pages two hundred and eighty-four (284) and two hundred and eighty-five (285), have been placed in a different order, so that the original one hundred and thirty-eight (138) is one hundred and forty-five (145), one hundred and thirty-seven (137) is one hundred and forty-six (146) and one hundred and thirty-nine (139) is one hundred and forty-seven (147), as found on pages five hundred and four (504), five hundred and five (505) and five hundred and six (506). Original section one hundred and fifty-five (155), page three hundred and one (301), is substituted by section one hundred and sixty-three (163), page five hundred and eleven (511), the change being made for the purpose of making the procedure in case of a re-assessment more clear.

Section one hundred and sixty-five (165), page five hundred and twelve (512), has been added in order that any slight omission in the powers and duties of a collector of taxes as provided in the proposed new act may not lead to embarrassment.

Revised section one hundred and sixty-six (166), page five hundred and twelve (512), was inadvertently placed among the duties of the collector in section two hundred and three (203), page three hundred and forty-nine (349), consequently section two hundred and three (203) is now designated as one hundred and sixty-six (166).

Section one hundred and fifty-nine (159), page three hundred and five (305), has been so amended as to more fully specify the duties of township assessors relative to births, deaths and marriages, which revised section is designated as section one hundred and sixty-nine (169), page five hundred and thirteen (513). Section one hundred and eighty-seven (187), page three hundred and thirty-five (335), has been eliminated because its provisions are covered by section one hundred and eighty-two (182), page three hundred and twenty-eight (328).

Section two hundred and three (203), page three hundred and forty-nine (349), as before stated has been made section one hundred and sixty-six (166).

Section two hundred and nine (209), page five hundred and twenty-eight (528), should be amended so as to read as follows :

Sec. 209. And be it enacted, That it shall be the duty of the collector of every township of this State, out of the first moneys which shall be collected by him, to pay to the county collector of the county in which he holds his office the State and county taxes required to be assessed in his township by the twenty-second day of December in every year; provided, that nothing in this act contained shall be construed to require the township collector to pay over to the county collector any school moneys received by him from special township or district school taxes raised under the eighty-sixth section of the act entitled "An act to establish a system of public instruction," (Revision), approved March twenty-seventh, eighteen hundred and seventy-four.

Section two hundred and thirty-eight (238), page three hundred and ninety-nine (399), and as reproduced in section two hundred and forty four (244), has been curtailed to a considerable extent because the provisions of that section are included in the section next preceding.

The original section two hundred and forty (240), page four hundred (400), has been entirely omitted because its provisions are, in view of previously recommended sections, considered unnecessary.

The new section two hundred and forty-eight (248), page five hundred and forty-seven (547), has been added to indicate more fully than before stated the imperative duties of constables.

Sections two hundred and forty-seven (247) and two hundred and forty-eight (248), page four hundred and eleven (411), have been omitted because they are in effect covered by section two hundred and twenty-five (225), page three hundred and eighty-seven (387).

The most marked change by way of obliteration will be found in the omission of all new sections relating to "the duties and powers of surveyors of highways" set out in the original sections two hundred and fifty-three (253) to two hundred and fifty-nine (259), both inclusive, on pages four hundred and twenty five (425) and four hundred and thirty-one

(431), both inclusive. That is advised because after careful consideration it is concluded that the duties and powers of surveyors of highways are such as do not necessarily relate to the administration of the affairs of a township, and are so well defined in all legislation imposing duties and conferring powers upon them as not to need consideration here.

So much as relates to villages and towns has been collected and arranged, and the accepted legislation relating to those municipalities as contradistinguished from townships is within such narrow scope as to make the disposition of it comparatively an easy task.

Respectfully submitted,

A. D CAMPBELL,
GEORGE E. PACE,
JACOB C. HENDRICKSON,
Commissioners.

February 6th, 1893.

[illegible]

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